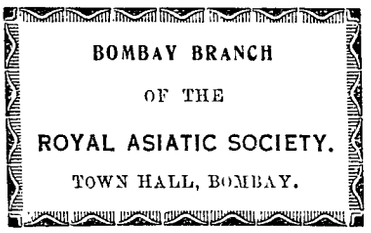
00108929



Digitized with financial assistance from
Government of Maharashtra
on 13 March, 2020

INDIA (ARMY SYSTEM).

FURTHER PAPERS

RESPECTING

PROPOSED CHANGES

IN THE

INDIAN ARMY SYSTEM.

10823
a

Presented to both Houses of Parliament by Command of Her Majesty.

Cx 97

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street,
32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh,
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street,

1893.

[C.—7115.] Price 1½d.

CONTENTS.

Document.	No.	Date.	From	To	Subject.	Page.
Despatch -	10	9th Mar. 1893	Secretary of State.	Government of Madras.	Withdrawal of Madras Army from control of that Government.	3
Despatch -	24	19th May 1893	Government of Madras.	Secretary of State	Remarks on restriction of powers of the Government of Madras.	3
Despatch -	23	6th July 1893	Secretary of State.	Government of Madras.	Request for particulars of privileges stated to have been withdrawn from the Madras Army.	4
Despatch -	10	9th Mar. 1893	Secretary of State.	Government of Bombay.	Withdrawal of Bombay Army from control of that Government.	4
Despatch -	144	11th July 1893	Government of India.	Secretary of State	Forwarding, with remarks, a representation from the Government of Bombay regarding the withdrawal of the Bombay Army from the control of that Government.	5
Letter - -	914 41 C.	11th May 1893	Secretary to Government of Bombay, Military Department.	Government of India.	Representation referred to in the above despatch.	7

INDIA (ARMY SYSTEM).

Further Papers respecting Proposed Changes in the Indian Army System.

(*Confidential.*)

To His Excellency The Right Hon. The GOVERNOR IN COUNCIL,
Fort St. George.

Military, No. 10.

My Lord, India Office, London, March 9, 1893.

I think it due to your Lordship's Government that I should take the earliest opportunity of informing you that I have now under my immediate consideration in Council a Despatch, in which the Government of India renew their proposals for the withdrawal of the Madras Army from the control of your Government. The previous Despatches, &c., on this subject will be found in the Parliamentary papers presented to the House of Commons, No. 17 of 1884, and to the House of Lords, No. 49 of 1890.

2. As your Lordship is aware, four successive Viceroys have forcibly pressed the adoption of this measure on Her Majesty's Government, who have not hitherto seen their way to a compliance with their recommendations. It has now been resolved to reconsider the previous decisions, and, should no unforeseen obstacle arise, I propose in the present session of Parliament to undertake the legislation necessary to give effect to this important measure of reorganization.

3. I desire to assure your Lordship that it is not without regret, and only after long and anxious deliberation, that Her Majesty's Government have decided to dissociate the Madras Army from the Government with which it has been so long and honourably connected. They have, however, arrived at the conclusion that the existing organization of three presidential armies is no longer suited to the altered circumstances of the present time, nor to the conditions under which the Indian Army will probably be employed in future, and that the unified control and command, which is aimed at in the proposals of the Government of India, will conduce to the more efficient and economical administration and employment of that army, in peace and in war.

4. I request that this communication may be considered as strictly confidential.

I have, &c.,
(Signed) KIMBERLEY.

(*Confidential.*)

Military Department.

No. 24 of 1893.

(Received 13th June 1893.)

To the Right Hon. The SECRETARY OF STATE FOR INDIA.

My Lord,

We have the honour to acknowledge the receipt of your Lordship's Military Despatch No. 10 of 9th March 1893, informing us that, after long and careful deliberation, Her Majesty's Government have decided to dissociate the Madras Army from the Local Government.

2. We have for some time foreseen that the centralisation so extensively infused into the administration of the armies in India of late years, and the consequent curtailment of our powers, must inevitably result in the separation now contemplated.

3. In these circumstances, therefore, and having due regard for the dignity of a Local Government, we are constrained with much regret to admit that our position has become most embarrassing, and that therefore there seems to be no alternative but to release us from all responsibility as regards military administration.

4. At the same time we feel bound to say that the severance of the connexion between the Madras Army and the Local Government seems to us a very doubtful measure from a political point of view.

The centralisation above alluded to is already having its effect, for the army has seen the withdrawal of privileges, &c. which the Local Government was powerless to prevent, and in consequence recruiting has become most difficult. It cannot be expected that a distant Government, whose officers have served entirely in Northern India, and know little or nothing of Southern India, can evince that interest in and sympathy with the feelings and wants of the Local Native Army by which this Government would naturally be actuated.

This the Native Army will not fail to realise to its full extent when the complete severance takes place, but doubtless Her Majesty's Government has fully considered this side of the question as distinct from that of organization, &c.

5. Your Lordship's despatch does not mention the question of the present Military Secretary to this Government, but as the proposed legislation will presumably abolish his office, we trust that some consideration will be shown to this officer, who accepted the appointment without any warning that it was subject to any change being made during his tenure of the office.

We have, &c.,
(Signed) WENLOCK.

H. E. STOKES.
J. H. GARSTIN.

Ootacamund, 19th May 1893.

(*Confidential.*)

To His Excellency The Right Hon. The GOVERNOR IN COUNCIL,
Fort St. George.

Military, No. 23.

India Office, London, July 6, 1893.

My Lord,

I have considered in Council your Lordship's Despatch No. 24, of 19th May 1893, regarding the withdrawal of the Madras Army from the control of your Government.

2. In paragraph 4 of that Despatch your Lordship states that "the Army has seen "the withdrawal of privileges, &c., which the Local Government was powerless to "prevent, and in consequence recruiting has become most difficult."

3. I shall be glad if your Government will furnish me with a statement showing what were the privileges in question, together with copies of correspondence bearing on the subject. The reply should be sent through the Government of India.

4. The position of the present Military Secretary to your Government will no doubt be considered by the Government of India at the proper time.

I have, &c.,
(Signed) KIMBERLEY.

(*Confidential.*)

To His Excellency The Right Hon. THE GOVERNOR IN COUNCIL, Bombay.

Military, No. 10.

India Office, London, March 9, 1893.

My Lord,

I think it due to your Lordship's Government that I should take the earliest opportunity of informing you that I have now under my immediate consideration in Council a Despatch in which the Government of India renew their proposals for the withdrawal of the Bombay Army from the control of your Government. The previous Despatches, &c., on this subject will be found in the Parliamentary Papers presented to the House of Commons, No. 17 of 1884, and to the House of Lords, No. 49 of

2. As your Lordship is aware, four successive Viceroys have forcibly pressed the adoption of this measure on Her Majesty's Government, who have not hitherto seen their way to a compliance with their recommendations. It has now been resolved to reconsider the previous decisions, and, should no unforeseen obstacle arise, I propose in the present Session of Parliament to undertake the legislation necessary to give effect to this important measure of reorganization.

3. I desire to assure your Lordship that it is not without regret, and only after long and anxious deliberation, that Her Majesty's Government have decided to dissociate the Bombay Army from the Government with which it has been so long and honourably connected. They have, however, arrived at the conclusion that the existing organization of three presidential armies is no longer suited to the altered circumstances of the present time, nor to the conditions under which the Indian Army will probably be employed in future, and that the unified control and command, which is aimed at in the proposals of the Government of India, will conduce to the more efficient and economical administration and employment of that army in peace and in war.

4. I request that this communication may be considered as strictly confidential.

I have, &c.
(Signed) KIMBERLEY.

No. 144 of 1893.
(Received 31st July 1893.)

Military Department.

To the Right Honourable the EARL OF KIMBERLEY, K.G., Her Majesty's Secretary of State for India.

My Lord, Simla, 11th July 1893.

We have the honour to forward, for your Lordship's consideration, a letter from the Government of Bombay, No. 914–41–C, dated the 11th May 1893, on the contemplated legislation for the withdrawal of the Bombay army from the control of the Government of Bombay.

2. The letter forwarded deals especially with the proposed reduction of the Executive Council of the Government of Bombay from four members to three, and the history of the question is correctly stated in paragraph 4 of that letter. In paragraph 22 of our despatch No. 172, dated the 2nd November 1892, we said:—"As to the "Commanders-in-Chief, Madras and Bombay, we propose, as we did in 1888, that the "position and authority, privileges and titles, of the present incumbents of the offices "of Commanders-in-Chief, Madras and Bombay, should remain unaltered. Their "successors would be lieutenant-generals commanding the armies of the South and "of the West respectively, on such pay as may be appropriate to the circumstances of "their command; but, as recommended in 1888, we see no reason why they should "not be members of the councils of the governors of those presidencies."

3. The Government of Bombay are not in possession of your Lordship's telegram of the 21st March, asking if there was any objection to the Madras and Bombay Armies Bill being drafted so as to exclude the commanders of those armies from the local councils; or of the Viceroy's reply of 24th March to that telegram, which was as follows:—"I have no objection in regard to proposed action about commanders of forces referred to in your telegram of 21st instant."

4. The Government of Bombay consider that the removal of the Commander-in-Chief from the local council would be attended with certain disadvantages. They believe that it would deprive them of the confidential expression of the opinion of an officer not infrequently of long practical experience of India; that the relations of Government to the military authority necessitate references to the Commander-in-Chief which can be discussed confidentially with him as a member of council, but that, if he is removed therefrom, delays will ensue, as the correspondence will then have to pass officially through various departments. Again, they consider that the balance of power in the provincial legislative council reserved to Government would be reduced if the chief military officer no longer had a seat in it; and lastly, that there are material disadvantages in the reduction of the council from four to three.

5. We do not think these arguments are of great weight, although the support given to them by the Government of Bombay undoubtedly entitles them to respect. The commander of the forces in a local army is frequently an officer who has little or no experience of India, and in such a case his opinion on "the customs and predilections of its various peoples" would not be of especial value to a council which contains civilian members who have served for many years in India.

6. As regards the necessity for reference to the Commander-in-Chief, we scarcely think that the example given of questions relating to the administration of cantonments is a very strong one in favour of the Commander-in-Chief's retention in the local Council. It is not found, for instance, that such direct references are needed to the Commander-in-Chief in India by the Government of India on this subject, and we should doubt whether it would not be more advisable that matters of this kind should be dealt with by the departments which are specially charged with the work; while on any special question as to which the local government might wish to consult the chief military officer confidentially, his opinion could be at once ascertained either by a direct reference to him, or by inviting him to attend for personal discussion.

7. In respect to the alleged alteration in the balance of power, and the disadvantage of the chief military officer being absent if at any time questions are put on military subjects, we must express a doubt whether any practical difficulty would be occasioned by the reduction of the deliberative and executive body from four to three members. We cannot admit that there is any proof that a council of four is a specially sound and effective arrangement, or that there is anything to show that a council of three would not be equally effective. Under 33 George III., cap. 52, section 47, the governor of a presidency is entitled to over-rule his council in cases of high importance, but he is bound to put his reasons on record, and must accept entire responsibility for the decision. We doubt if it is desirable that there should be any loop-hole for the evasion of such formalities and responsibility. On the other hand, we think it is quite possible that if the commanders of the forces of Madras and Bombay were retained in the local council, there would be a danger that the dissociation of the local government from military affairs—a change desired both by Her Majesty's Government and the Government of India —might not be carried out as completely as we should wish. There would, we cannot help thinking, be a natural tendency on the part of the local government to support itself by the opinion of the local military authority against changes which the Government of India, for example, might consider to be necessary.

8. It is of the utmost importance, in our opinion, that under the new Act the Commander-in-Chief in India should have no more direct command of any one portion of the army in India than of any other; and that, exercising chief command, but not direct command, over all the several portions of the entire army, he should be in exactly the same position towards all those portions, so that it may not be open even to reasonable supposition that he is more directly interested in, or inclined by his position to favour, one portion of the army more than the rest. We have therefore recommended the formation of four armies, each under the command of a lieutenant-general subordinate to the Commander-in-Chief, and if, as we trust, this recommendation is accepted, we would point out that the commands of the armies of the South and West (Madras and Bombay) will be of less importance, not only numerically, but from the nature of the troops composing those armies, and from their geographical position, than the commands of the armies of the North and East. Under such a condition of things, it would be somewhat anomalous that the lieutenant-generals commanding the armies of the South and West should be members of the council of the Governors of Madras and Bombay, while the lieutenant-generals commanding the armies of the North and East would have no corresponding position in the Punjab or in the North-Western Provinces or Bengal.

9. One further point we must distinctly emphasise. The duties of the lieutenant-generals commanding the several armies will be military, and their performance of those military duties must not be in any way interfered with, on the ground that their presence as members of council is required away from their military head-quarters. We consider that the head-quarters of the several armies should be fixed, and that it will be quite unnecessary for them to move with the respective Governments. If, therefore, the Lieutenant-Generals Commanding the armies of the South and West should be appointed members of Council of Madras and Bombay respectively, either they

must leave their head-quarters to follow the Governments, which we should strongly deprecate, or they will only be able to take part in the deliberation of the local Councils when those Councils happen to be present at the Army Head-Quarters.

10. We have felt it our duty, in view of the arguments advanced by the Government of Bombay, to re-consider the question at issue in all its bearings and to mention the difficulties which, it appears to us, stand in the way of appointing the Lieutenant-Generals, Madras and Bombay, to be members of the Councils of those Presidencies. We had, as we have reminded your Lordship in paragraph 2 of this Despatch, on a former occasion stated that we saw no reason why the successors of the then Commanders-in-Chief should not be members of the local Councils. But a further examination of the question led us to doubt the correctness of this conclusion, and the Viceroy's telegram of the 24th March was accordingly addressed to your Lordship. We now desire to express our deliberate adherence to the view indicated in that telegram; and, although we attach so much importance to the early passing of the Bill now before Parliament that we should not be disposed to raise any points which might diminish its chance of becoming law, we have no hesitation in saying that we prefer, for the reasons stated above, the original draft of section 1 (3) to the section as altered by the amendment introduced in the House of Lords.

We have the honour to be,
MY LORD,
Your Lordship's most obedient humble Servants,
(Signed) LANSDOWNE.
" G. S. WHITE.
" P. P. HUTCHINS.
" D. BARBOUR.
" A. E. MILLER.
" H. BRACKENBURY.
" C. B. PRITCHARD.

Enclosure to Despatch No. 144, dated 11th July 1893.

From BRIGADIER-GENERAL C. A. CUNINGHAM, Secretary to the Government of Bombay, Military Department, to the GOVERNMENT OF INDIA, Military Department.—(No. 914-41-C, dated Bombay Castle, the 11th May 1893.)

WITH reference to the Secretary of State's confidential despatch to this Government, No. 10, dated 9th March 1893, I am directed by His Excellency the Governor in Council to request permission to lay before the Governor-General in Council the following remarks, notwithstanding that the opinion of this Government has not been invited on the contemplated legislation for the withdrawal of the Bombay Army from the control of the Bombay Government.

2. The change proposed will apparently have two effects of political significance, viz.:—

(1.) The separation of the Government of Bombay from the army of Bombay, and the abolition of such authority as the former has exercised over the latter hitherto.

(2.) The reduction of the Executive Council of the Government of Bombay from four members to three.

3. As regards the first, His Excellency the Governor in Council does not propose to offer any remarks, the subject having been discussed on various occasions and at great length by the Secretary of State and the Government of India.

4. With regard to the second, however, I am to remark that although it appears from the Parliamentary Blue Books that in 1881 the Government of India contemplated* the withdrawal of the Commanders-in-Chief or Lieutenant-Generals from the Provincial Councils, Lord Dufferin's Government† in 1888 considered that it would be an advantage to retain the then Commanders-in-Chief and their successors on the Provincial Councils, and the draft order‡ submitted by the Government of India to the Secretary of State retained for the then incumbents their position and privileges. Again, in 1889, the Government of India, addressing the Secretary of State (in despatch No. 35, dated 26th February 1889), considered that the retention of the senior military officers of the provinces in the Councils was desirable.

5. So far as the Bombay Government are aware, therefore, the latest opinion extant of the Government of India is in favour of the Commanders-in-Chief or Lieutenant-Generals, as the case may be, remaining in the Councils.

6. His Excellency the Governor in Council desires to point out, however, that the effect of the proposed legislation has hitherto been discussed almost entirely from the military, and scarcely at all from the civil, point of view, and His Excellency in Council thinks it his duty, therefore, to point out that, whilst one result of the proposed legislation may be the reduction of the Executive Council from four to three, the opinion of the Government of Bombay has not up to the present been sought on a subject which concerns it materially in its deliberative and executive capacity. This may arise from the fact that it is not intended to change the numerical strength of the Provincial Government, but the opposite would appear to be the intention of the Secretary of State, for, in his Lordship's despatch (No. 6, dated 23rd March 1893), intimating the appointment of Sir John Hudson, K.C.B. to be a member of the Council of the Government of Bombay, it is stated that "the appointment is subject "to any change which it may be thought necessary to make in the event of the office "of Commander-in-Chief being discontinued."

7. His Excellency Lord Harris desires, therefore, to be permitted to place on record that, in the opinion of his colleagues and himself, the removal of the Commander-in-Chief from the Council would be attended with certain disadvantages. It would deprive the members of this Government of that confidential expression of the opinion of an officer, not infrequently of long practical experience with India and the customs and predilections of its various peoples, which they often avail themselves of, and with advantage. The relations of Government to the military authority in questions relating to the administration of cantonments, for instance, constantly necessitate references to the Commander-in-Chief in his capacity of a member of Council. Points of difference can thus be discussed confidentially, but if he is removed from the Council all correspondence will have to be official through departments, and delays may ensue which under the present system can be avoided. Without dilating on this part of the subject, His Excellency in Council submits, with deference, that it is obvious that correspondence between the civil and military authorities can be much facilitated when confidential reference to the Chief Military Officer of the Province is possible, and that a change from the present system is not likely to be in this respect an improvement.

8. Again, in the recent enlargement of the Provincial Legislative Council the presence of the Commander-in-Chief was a recognised factor, which permitted of the regulation number of non-official additional members being fixed at 11, and if His Excellency is to be removed from the Council, it follows that the balance of power which was reserved to Government in its legislative business will be reduced, whilst the absence from Council of the Chief Military Officer of the Province, should at any time questions be put on military subjects, cannot be regarded as an advantage.

9. As regards the numerical strength of a deliberative and executive body, and whether one of four or one of three is the better, His Excellency in Council has only the experience derived from the present system to guide him, and he desires to be permitted to place on record that, in the opinion of his colleagues and himself, there are no material disadvantages which can be attributed to the fact of the Council being one of four. What the effect of a reduction to three might be it would be somewhat invidious

---

* Despatch to the Secretary of State, No. 282, dated 29th July 1881, paragraph 13.
† Despatch to the Secretary of State, No. 87, dated 1st June 1888, paragraph 28.
‡ Accompaniment to despatch to the Secretary of State, No. 191, dated 15th October 1888.

for His Excellency Lord Harris to discuss; but he ventures to think that the subject is worthy of more consideration than, so far as he can trace from the Parliamentary Blue Books, it has hitherto received. The correspondence between the Secretary of State and the Government of India does not disclose that this change has ever been asked for by the Governments which are alone affected, whilst, on the other hand, the fact that a Council of four has lasted as long as it has done without complaint is strong proof of its being a sound and effective arrangement. Entertaining these opinions, His Excellency in Council begs to be permitted to place on record that the change from the customary Council of four members to one of three is not one which has been sought for by this Government.

10. Passing from the change contemplated, His Excellency in Council thinks that it will be advisable that he should take an early opportunity of briefly pointing to one of the effects of the change. The proposed legislation will apparently involve the abolition of the appointment of Secretary to Government, Military Department, and the office connected with that Department. In this connexion, I am desired to invite attention to paragraph 3 of the letter from this Government, No. 2,800, dated 22nd November 1890, and to point out that provision will have to be made for the work of the Marine and Ecclesiastical Departments and such communications with the military authorities as are unavoidable in connection with the employment of troops in Native States, with cantonments, honours on arrival and departure of distinguished persons, &c., &c. The transfer of a portion of the establishment now under the Military Secretary to some other department will not meet the estimate of what is required. To throw additional work on existing secretaries will not, His Excellency in Council is satisfied, be to the public interests. The increase of work due both to volume and to the caution necessitated by a wider and improved knowledge of the law amongst the people is serious, and the existing establishment of Secretaries and Under-Secretaries is, in His Excellency's opinion, insufficient to cope in addition with the complicated work of the Marine Department entailed by there being within the jurisdiction of the Government of Bombay three Port Trusts. I am desired, therefore, to take this opportunity of intimating that, should the contemplated legislation take effect, this Government will be under the necessity of submitting, in the proper department, proposals for an increase to the number of higher appointments on the civil side of the Secretariat, and for a redistribution of the work as at present arranged.

RETURN

To an Address of the House of Lords, dated 3rd July 1893.

FOR

I.—Copy of Letter from Sir Thomas T. Pears to the Under Secretary for War, dated the 9th of August 1872 (The Duke of Argyll); and

II.—Copies of Financial Letter from the Government of India to the Secretary of State, No. 406, of 23rd September 1874, and of Military Letter from the Government of India to the Secretary of State, No. 63, of 10th March 1876.

India Office,
July 1893.

ARTHUR GODLEY,
Under Secretary of State.

(The Earl of Northbrook.)

Ordered to be printed 20th July 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

(211.)

TABLE OF CONTENTS.

Document.	No.	Date.	From	To	Subject.	Page.
Letter -	367 W.	9th August 1872	Military Secretary, India Office.	Under Secretary. War Office.	Method of determining Home Charges on India.	3
Despatch	406	23rd September 1874.	Government of India.	Secretary of State	Remarks on Report of Select Committee on Indian Finance.	8
Minute -	-	15th September 1874.	—	—	Minute by Governor General on Home Charges.	9
Despatch	63	10th March 1876	Government of India.	Secretary of State	Remarks on Report of Mr. Bouverie's Committee on Home Charges.	13

I.—COPY of Letter from Sir Thomas T. Pears to the Under Secretary for War, dated the 9th of August 1872 (The Duke of Argyll); and, II.—COPIES of Financial Letter from the Government of India to the Secretary of State, No. 406, of 23rd September 1874; and of Military Letter from the Government of India to the Secretary of State, No. 63, of 10th March 1876.

LETTER to the Under Secretary of State, War Office, dated India Office, 9 August 1872—No. 367, W.

Sir,

Para. 1. I AM directed to inform you that the Secretary of State for India in Council has had under his serious consideration Mr. Campbell's letter of the 24th April, being a reply to a letter from this Office, of the 8th September 1871, upon the subject of the rates at which the cost of recruiting for the European regiments employed in India is charged to the revenues of that country.

2. In his letter of the 8th September 1871 the Secretary of State in Council pointed out that the cost of recruiting appeared to be swelled by needless expenditure on the organisation of depôts; that is to say, by expenditure which did not seem to be required for the efficient training of recruits. The Secretary of State for India in Council further thought it his duty to suggest a plan for recruiting by which much of this unnecessary expenditure might be saved, and which at the same time would tend to simplify the system by which the share of recruiting expenses due from India is annually ascertained.

3. Mr. Campbell's letter passes over these representations and suggestions altogether. It takes no other notice of them than to admit that all the facts are accurately stated. It does not defend the depôt organisation as necessary for the efficient training of recruits; nor does it state that there is any objection, so far as the efficiency of training is concerned, to the cheaper system which had been suggested from this Office. The charges made against India for recruiting are indeed defended, but they are defended not upon the ground that they are required for the purposes for which they are nominally paid, but upon the ground that they are required for a totally different purpose, the purpose, namely, of making India contribute towards what is called an army of reserve, that is to say, for the purpose of making India pay towards the cost of the home garrison of England, on the plea that some part of it at some future time may possibly be required in India.

4. Mr. Campbell's letter further intimates that the same principle on which this charge is defended would equally justify many other charges which are not now actually made, but which, it is distinctly said, Mr. Cardwell reserves his right to bring forward at any future time. Of these other charges Mr. Campbell's letter furnishes a list.

5. The Secretary of State for India in Council entirely concurs with Mr. Cardwell that the principle laid down in Mr. Campbell's letter would cover many other charges which have never hitherto been either made or contemplated; and he doubts whether even the list of them which is indicated in that letter exhausts the contributions which, on the same principle, India might be called upon to make. But taking that list alone, it would appear that, in Mr. Cardwell's opinion, India may be justly called upon to pay a proportion (quite undetermined) of the total cost of the whole Military Staff and Head-quarters

Department of the Army at home, a like proportion of the regimental staff of all the regiments which have, though serving in England, a nominal connection with the recruiting depôts, a like proportion of all home educational establishments, of all experimental outlays at Woolwich and other arsenals, and of all rewards to inventors.

6. It is not easy to see why this list of heads under which India may be called to pay direct tribute to the Imperial Exchequer should stop here. A share of the cost of every home establishment, or institution of whatever kind, to which the Indian Government affords custom or employment, or which has any contact, direct or indirect, with the administration of that country, might be claimed upon the same principle and under the same plea. If India, besides defraying the whole cost of the India Office, as it now does, is to be required to pay also largely to the cost of the establishment of the Horse Guards and of the War Office, the principle on which this claim is made would not stop with the demands of the particular department on behalf of which Mr. Campbell writes. In like manner the Navy may possibly be required in the defence of India. Therefore the revenues of that country ought to defray part of the expenses of the Department of the Admiralty; of all the naval arsenals, of all the naval stations, and probably, also, of all the Mediterranean garrisons.

7. If such a scheme for exacting tribute from India towards the maintenance of Imperial establishments both at home and abroad is to be entered upon, it is better that it should be pushed at once to its logical results. It is only in the light of those results that its real character can be appreciated. The most injurious system which can possibly be adopted is the system of asserting the principle, but of leaving it to be applied gradually as successive Governments may from time to time find it convenient to apply it, to relieve their Parliamentary Estimates, and yet so as not to alarm too much the people of India, or shock too much the conscience of the public at home.

8. The problems of Indian finance are difficult enough already, but they will be rendered infinitely more difficult if the Indian Government is to be kept in complete uncertainty as to the extent to which "indirect claims" are to be raised for Imperial subventions.

9. The Secretary of State for India in Council therefore cannot allow the principle of such claims to be laid down for the first time in an official letter from the War Office without entering against it his formal protest. That principle is certainly a new one. He believes it to be illegal, and he is satisfied that it is unjust.

10. As, however, the gravity of this question is apparent, and as Mr. Campbell's letter sets forth the arguments on which Mr. Cardwell relies for establishing the justice of such claims, the Secretary of State for India considers it his duty, in like manner, to explain the grounds on which he holds these arguments to be fallacious.

11. The argument of Mr. Cardwell begins with, and mainly rests upon, the assertion that it is the policy of the Government of India to maintain the smallest possible amount of European troops in that country, to rely habitually on reinforcements from the Army at home, and thus practically to lean upon that Army as an army of reserve.

12. The Secretary of State for India regards this assertion as not only incorrect, but as completely inverting the real facts of the case.

13. It would be much nearer the truth to affirm that the Imperial Government keeps in India, and quarters upon the revenues of that country, as large a portion of its Army as it thinks can possibly be required to maintain its own dominion there; that it habitually treats that portion of the Army as a reserve force available for Imperial purposes; that it has uniformly detached European regiments from the garrison of India to take part in Imperial wars whenever it has been found necessary or convenient to do so; and more than this, that it has drawn not less freely upon the Native Army of India, towards the maintenance

of

of which it contributes nothing, to aid it in contests outside of India, and with which the Indian Government has had little or no concern.

14. The extraordinary case of the great Mutiny of 1857-58 is the only case which gives even plausibility to Mr. Campbell's representation of the facts upon this subject.

15. In that case, altogether unprecedented in the history of British India, the Imperial Government was compelled, under the imminent risk of losing its Empire in the East, to make one of those great efforts which are at times inseparable from Imperial power and Imperial obligations. It must be remembered, however, that if similar exertions had been called for by war in any other part of Her Majesty's dominions, not only must the same effort have been made, but the burden of it must necessarily have been borne, in great part at least, by the Imperial Government. But in regard to the Indian Mutiny, no part of the cost of suppressing it was allowed to fall on the Imperial Exchequer. The whole of it was, or is now being, defrayed by the Indian taxpayer.

16. Since the period of the Mutiny the Imperial Government has largely increased the portion of its Army which it keeps in, and at the expense of, India; and both before and since that event it has been in the habit of drawing upon that portion of its Army as an army of reserve for Imperial wars, whenever occasion required. The Secretary of State need not now refer to the celebrated case of the Expedition to Egypt in 1801, further than to observe that, in any similar contest which may occur in future, it is more certain than ever that the Indian Army would be drawn upon as an army of reserve, and that the maintenance of a large force in that country, available for operations in the intervening regions, must always be one of the main elements to be considered by an enemy in estimating the danger and the difficulty of hostile operations against Great Britain in that direction.

17. The Expeditions to Mauritius and Java, in 1810 and 1811, are further instances of aid derived from India during the Great French War.

18. But without dwelling on these cases, and looking back no further than the history of the last 30 years, there have been only two occasions besides the Mutiny on which reinforcements were sent for Indian wars, whilst during the same period there have been no less than seven different occasions on which India has been called upon to supply either whole armies or considerable reinforcements for the Imperial purposes.

19. The two occasions referred to on which reinforcements to India were sent from home were the Sutlej Campaign of 1846, when one regiment of Cavalry and three regiments of Infantry were sent from England, and the Punjaub Campaign of 1849, when five regiments of Infantry were similarly supplied.

20. Against these occasions, when India has borrowed troops from England, are to be set the following occasions when England has borrowed troops from India:—

In 1842, the China Expeditionary Force, consisting of two battalions of Artillery, three companies of Sappers, four regiments of European Infantry, six regiments of Native Infantry, and all the Staff of the Army.

In 1855, two regiments of Cavalry and two regiments of Infantry were sent from India to reinforce the Crimean Army.

In 1856-57, the Persian Expedition was drawn from India, to the extent of—

2 troops, 3 battalions, and 5 companies of Artillery.
2 companies Sappers.
1 regiment European Cavalry.
3 regiments European Infantry.
3 regiments and 3 squadrons Native Cavalry.
8 regiments Native Infantry; and
Commander and Staff.

In 1859 60 another China Expeditionary Force was reinforced from India by four batteries of Artillery, a company of Engineers, a company of Sappers, six regiments of European Infantry, two regiments of Native Cavalry, 11 regiments of Native Infantry; and a considerable portion of the Staff.

In 1860, two regiments were sent from India to New Zealand.
In 1861, another regiment was afforded to the same Colony.
In 1867, the army for the invasion of Abyssinia was (mainly) drawn from India, including, —

5 batteries Artillery.
1 company Engineers.
6 companies Sappers.
1 regiment European Cavalry.
4 regiments Native Cavalry.
4 regiments European Infantry.
8 regiments and 1 company Native Infantry.
Coolie corps.
Army works corps; and
Commander and Staff.

21. As regards this list of occasions on which India has been drawn upon as affording an army of reserve for Imperial purposes, it may possibly be alleged that these wars were all Indian wars. In the House of Commons, in 1857, Mr. Gladstone did indeed denounce this plea, in respect to the Persian War, as one which "could not be advanced by any fair or candid man;" but the Secretary of State is aware that, nevertheless, it is a plea which is sure to be put forward on behalf of the Imperial Exchequer. It is certain, however, that all these wars were dictated entirely by the Imperial Government, and that the interests of British commerce, the grievances of British merchants, or the honour of the British Crown, were the determining considerations in them all. The policy of charging the Persian War in largest proportion to Indian revenues was severely commented on in Parliament, and led to a statutory enactment limiting such uses of Indian revenues for the future.

22. If it be argued only that India, as a part of the Empire, has had its own share of interest in these wars, the plea may be admitted; but only in the proportion in which the same plea is admitted as against the Imperial Exchequer in respect of wars within the limits of India. Many of these have been wars dictated from home, and have been undertaken with reference to Imperial policy. In view of this fact, the Secretary of State in Council sees much force in the declaration of Sir R. Peel, quoted and adopted by Mr. Gladstone in the same speech, which has already been referred to, "that there is a virtual connection between Indian expenditure and British liability." Community of interests within certain limits may fairly be alleged; but it must not be alleged only when it tells in favour of the Imperial Exchequer, and repudiated when it tells in favour of the Indian taxpayer.

23. The fact of India having been so continually drawn upon as an army of reserve for Imperial wars is a conclusive answer to Mr. Campbell's letter on this part of the subject, whatever may have been the system of account by which the charges for that army have been adjusted. But in this matter also, it is the duty of the Secretary of State in Council to remind Mr. Cardwell what that system has been.

24. In every instance in which reinforcements from home have been sent to India, the whole pay of the troops so sent has been charged to India from the moment of their departure from the shores of England. On the other hand, when India has been called on to provide troops for foreign expeditions, it has been the general practice to continue to charge the ordinary pay of the troops to the Indian Exchequer during their absence from India. In the very last case (the Abyssinian War) the ordinary pay of the troops, both European and Native, furnished to that Expedition, was paid out of Indian revenues.

25. These facts are a sufficient comment on the fairness of an attempt to charge India for Imperial Military Establishments at home on the plea that they furnish to India an army of reserve, without any notice whatever being taken of the much more numerous cases in which India has been drawn upon as affording an army of reserve for the Imperial Government.

26. And here I am directed to observe that it would make no difference in the argument now maintained, even if it were true that all this had been done with the consent of the Court of Directors or of the India Office. In so far as that consent may be supposed to represent, however roughly, the consent of the people of India, it only shows that the authorities specially charged with the interests of India have taken a higher and more generous view of the relations which ought to exist between the two Governments than prevails in Mr. Campbell's letter. On the other hand, in so far as these charges have been thrown on India by the power or influence of the Imperial Government, it shows that the Imperial Government has habitually assumed, not merely that India should furnish an army of reserve, but also that India should furnish the pay of that reserve, even when serving out of India, and when, therefore, it was useless to the Government of that country.

27. In regard to another argument used in Mr. Campbell's letter, namely, that the Indian Empire, by increasing the total number of soldiers which require to be raised from the civil population at home, competes with the Imperial Government in the recruiting market, and thus raises the total price of the recruit, I am instructed to point out to Mr. Cardwell that this is an incident of wide Imperial dominions, and that, even if India is to be considered in no other light than as the cause of an increase in the total cost of troops, India pays its full share of that total cost when it pays for those troops in the proportion in which it actually recruits and actually employs them.

28. But I have further to point out that all arguments which imply that India is nothing but a burden, and a cause of embarrassment in military affairs, are arguments inconsistent with many notorious facts; with the anxiety of officers to secure Indian employment, and with the advantages which Indian exigencies afford in the way of augmentations and promotions in the Army. It is well known that India offers the best, if not indeed the only, training ground for the British Army in time of European peace; that, as Indian pay and allowances are much higher than those given to the Army either at home or when employed elsewhere abroad, Indian service is highly popular in the Army, and that, in consequence of the liberal treatment which up to the present time the Government of that country has been enabled to bestow upon the officers and men, it has contributed one great inducement to numbers of both classes to enter the British Army; and, moreover, that under the new army organisation by which Her Majesty's Government hope to augment the military power of the country, and to save the expense of pensions by the introduction of a short-service system and the establishment of a reserve, a very large, and certainly not the least valuable, portion of that reserve will consist of men whose entire military training and experience will have been acquired at the expense of the people of India.

29. For these reasons, the Secretary of State in Council is of opinion that the adoption of any new principle of charge founded on the pleas set forth in Mr. Campbell's letter would be unjust to the people of India.

30. I am instructed to add that, in the opinion of the Secretary of State in Council, the adoption of any such principle would require the sanction of an Act of Parliament, as being entirely novel and at variance with the principle laid down in the existing law.

31. That principle is laid down in the second clause of the Act 21 & 22 Vict. c. 106, which directs that Indian revenues shall be expended "for the purposes of the Government of India alone;" and also in the 52nd clause, which directs the Auditor to report on the accounts, "specially noting any case in which it shall appear to him that any money arising out of the revenues of India has been appropriated to other purposes than those of the Government of India, to which alone they are applicable."

 32. In

32. In the application of this principle to particular cases of charge there is room, no doubt, for a reasonable latitude of interpretation; and this latitude is largely made use of when, for example, such a position as that of Aden is maintained at the sole expense of the people of India. But, allowing for such latitude of interpretation, the general scope and import of the principle seem sufficiently apparent, namely, that India cannot be justly charged with any expenditure which would have to be maintained if the Indian Empire did not exist. The word "alone" negatives the application of the revenues of India to any such mixed purposes, and it is deprived of all force and effect if the Indian revenues may be applied to such expenditure. It is not easy to conceive for what purpose a word so distinct and emphatic should have been introduced, if it was not to exclude the application of those revenues to such purposes. No expenditure in respect to which it cannot honestly be said that it is incurred on behalf of India can possibly come within the description of expenditure for Indian purposes alone.

33. As regards the novelty of the charges referred to in Mr. Campbell's letter, it is enough to say that the Imperial Government has supplied India with recruits and soldiers for nearly a century; but during the whole of that time, notwithstanding the comprehensive words used in the Acts of Parliament directing payment of the expenses incurred for "raising, transporting, and maintaining such forces," and "raising and supplying recruits for the same," and appropriating the revenues of India to defray "all the charges and expenses of raising and maintaining the forces, as well European as Native,"* no attempt has ever been made until now to render the Indian finances liable to such charges.

*28 Geo. 3, c. 8, s. 1; 33 Geo. 3, c. 52, ss. 149, 128; and 53 Geo. 3, c. 155, s. 55.

34. In conclusion, I am instructed to say that this general question of reconstructing the whole system on which Indian charges have hitherto been regulated stands in no necessary or even natural connection with the immediate subject of the cost of recruiting. The Secretary of State for India does not contest the necessity of India paying for its recruits under whatever system is determined upon at home as necessary for the efficiency of military training. And if the present expenditure be defended on this ground, the Secretary of State for India can only represent his views on possible economies in the system, in order that these representations may be considered by the Secretary of State for War. But if the cost of recruiting be swollen by an artificial system of charge, so as to include outlays which have really nothing to do with the cost of training, but are connected entirely with the organisation of the home garrison of England, he must record, as he now does, his protest against the principle involved; namely, that of charging India with any outlay which cannot fairly be said to be occasioned by the service of India.

I have, &c.
(signed) *T. T. Pears*, Major General,
Military Secretary.

The Under Secretary of State.
War Office.

No. 406 of 1874.—Government of India.—Financial Department.—Accounts.
Received, 17 October 1874.

The Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of State for India.

My Lord Marquis, Fort William, 22 September 1874.

WE have the honour to acknowledge the receipt of the Report of the Select Committee of the House of Commons on East Indian Finance dated the 28th of July last.

2. We observe that the Committee has been able as yet only to deal with a limited portion of the inquiry comprised within their order of reference, and that their investigations have been confined to a portion of the arrangements between the India and War Offices for the adjustment of military charges between

between the Imperial and Indian Governments. It is a satisfaction to us to find that the Committee so far confirm the views which we have expressed upon this subject as to report that they "have received an impression that charges have in some instances been imposed upon India which ought to have been borne by England."

3. We observe that the Departmental Committee to whom, we understand from the Report, the future adjustment of these charges has been referred, have been strengthened by the valuable addition of Mr. Bouverie as their Chairman.

4. We desire to express a hope that when this Committee has made its Report, an opportunity may be afforded us of submitting any observations which we may have to offer upon the subject for the consideration of Her Majesty's Government, before the future arrangements are finally concluded.

5. Viscount Cardwell and other high authorities connected with the administration of the British Army have frankly admitted in their evidence that India has for a considerable time been called upon to pay at an unnecessarily high rate on account of some of the charges connected with Her Majesty's forces serving in the East Indies. We trust that the burden which has thus been imposed upon the finances of India may at least be taken into consideration in abatement of the payment which might otherwise be fixed on account of these charges for the future.

6. We observe that the Select Committee report their opinion that "India as a component part of the Empire must be prepared to share in the cost of a system, the expense of which may be enhanced for Imperial purposes."

The particular class of expense to which this observation is intended to refer is not specified, nor is it stated in what form any payment on this account should be made by India. The opinion of the Committee may probably, however, have reference to some evidence in which it is argued that India might equitably be called upon to pay a share of the general staff charges of the army at home, and of the system of army organization and reserves which has been recently introduced.

7. We have the honour to enclose a copy of a minute, with which we entirely concur, which has been recorded by the Viceroy upon that question, and we trust that Her Majesty's Government will agree with us that such a claim cannot equitably be admitted against Indian revenues.

We have, &c.
(signed) *Northbrook*,
&c. &c.

MINUTE by His Excellency the Governor General.

LORD Cardwell has given some important evidence upon the Despatch from the Government of India to the Secretary of State of the 15th of May 1873, before the Select Committee of the House of Commons; and I desire to make some observations upon his evidence, and in explanation of that Despatch.

2. Lord Cardwell agrees with us that the cost of providing recruits for India is susceptible of great reduction. 1272.

He agrees with us that the rates now paid by India should be re-considered in connexion with the establishment of the new depôt system for the army. 1273.

He agrees with our account of that system, which shows that only a part of the staff and establishment of a brigade depôt is required for recruiting and training soldiers for the army. 1274

He thinks that the tendency is for the cost of recruits to increase, and for the duration of Indian service to diminish. 1283.

He agrees that the present arrangement under which India receives no credit for soldiers who return home with less than two years to serve, should be re-considered. 1286.

1290. He agrees to our proposal that only "the value of the labour of raising and training recruits for the battalions in India" shall be charged to India.

He leaves the question of the time of training which should be charged for a recruit to be discussed by His Royal Highness the Field Marshal Commanding-in-Chief, giving, however, an opinion that three months is too short a time.

1275. He entirely agrees that the calculation of the cost of recruits to be charged to India should be "based on the principle that the revenues of India can only be applied to services rendered to India, and that no portion of those revenues should be indirectly applied to the cost of the defences of Great Britain."

1290. 3. Certain matters of detail are passed over as being more suitable for examination by accountants; but excepting as regards the time required to train a recruit, and with the general reservations, to which I will afterwards allude, Lord Cardwell has entirely accepted the proposals which we have made for a revision of the present charges against India. There is, therefore, not much in his evidence to which I need allude so far as it is addressed to our Despatch.

1271. 4. I may explain that our reference in the 2nd paragraph of the Despatch to the cost of the recruits raised at Warley was not intended to imply an opinion that their cost could now be reduced to the Warley rate. We only meant, by contrasting that rate with the rate we are now paying, to establish a *prima facie* ground for the belief that, after making every allowance for the deficiencies of Warley, the present rate is excessive. As Lord Cardwell agrees with us that
1272. "the present rate is susceptible of great reduction," no further remark upon the subject seems to be required.

5. Lord Cardwell, while agreeing that the present practice of allowing no credit to India for soldiers who have less than two years to serve at home when they return from Indian service should be re-considered, adds the remark that
1291. "before a battalion goes to India it has to be raised from a strength of 520 to a strength of 820; that is done at present entirely at the expense of the English tax-payer."

It must be remembered, on the other hand, that when the regiment embarks from England for Indian service, India pays at a fixed rate for every soldier embarked. I believe, therefore, that the English tax-payer is put to no real charge on account of the strength of the battalion having been raised. The most that can be said, as it appears to me, is that, supposing the cost to England for maintaining the extra men is not altogether recouped by the payment made by India when they embark, it may be a question for consideration whether the presence of the men at the disposal of England before they embark is a sufficient set-off.

6. I have nothing further to observe upon any points of detail, and I now come to two questions of principle which seem to me to require to be carefully argued out.

7. The first is whether India ought to bear a share in the cost of the "general, medical, and commissariat staffs essential for the command, medical superin-
1233. tendence, and subsistence," of the army at home. This claim was raised by Colonel Tulloch in 1861, and given up then by the War Office and Treasury on the ground that "the advantages derived by this country (England) from the presence here of the depôts of regiments serving in India may be fairly taken into account as a set-off against charges which, apart from that consideration,
1267. ought to be borne by the Indian Government."

1290. Lord Cardwell thinks that when the recruiting charges are calculated upon the strict "value of the labour of raising and training recruits for the battalions in India," it may be equitable to revive this claim.

8. Upon this I have to observe that I am not aware that it has ever been admitted on behalf of India that a share of the "general, medical, and commissariat staffs ought to be borne by the Indian Government." For my own part I beg to be allowed to demur to such an admission and to express a hope that no conclusion adverse to Indian interests will be based upon opinions expressed

expressed by two Imperial departments (the Treasury and the War Office) without a full hearing being given to what may be said in reply by the Government of India.

9. I do not know that any part of the general, medical, and commissariat staffs of the Army at home could be reduced if the whole of the recruits for India were to be raised separately from the general administration and command of the Army.

Lord Cardwell explains that, as a temporary arrangement, he did not think it right to charge against India any portion of the staff charges of the battalions 1239.
to which at one time Indian depôts were affiliated, because "that was not a new expenditure, but was already upon the estimate." It seems to me that this was an equitable view of the matter, and that the same view should be taken of any proposal to charge part of the general, medical, and commissariat staffs to India.

10. I should contend that India pays substantially for the whole management of that portion of the Army which is employed by her, and could not fairly be charged with any part of the general cost of administering and commanding the Army at home. We have a large military department at the India Office. We pay also for an officer attached to the staff of the Field Marshall Commanding-in-Chief to assist His Royal Highness in disposing of any business relating to the Army in India. We pay a percentage upon all stores we obtain from the War Office, which seems to me to represent more than the full amount of any expense to which the Imperial Government is put in providing those stores. In saying this I do not mean to dispute that some particular (as distinguished from general) staff charges may fairly be brought against India; for instance, in respect to recruiting, and possibly to the invaliding establishment at Netley. But I have not sufficient information to enable me to give any opinion upon those particulars.

11. I do not wish to raise fresh questions; but if an indirect claim is pressed against India for the payment of part of the cost of the administration and command of the Army at home, I think that consideration should be given to the advantage which England derives from being able to employ the native Army of India for such service as the wars in China and Abyssinia.

12. The second question raised in Lord Cardwell's evidence is a still larger one.

13. He describes the system under which the army at home is now 1253.
organised, showing that the number of men with a battalion at home is 520, while a battalion in India has 820. The cost, therefore, of an infantry cadre, as compared with the number of men comprised in it, is greater in England than it is in India. In time of need the cadres of battalions, whether in England or in India, are raised to a greater strength of men from the army and militia reserves, which are paid for by England.

India, Lord Cardwell argues, is interested in the maintenance of this "expansive" system which supplies an effective reserve, and India should, therefore, pay a proportion of its cost. Whether that payment should be based only upon the extra cost of small as compared with large cadres, or also upon the cost of 1253.
the army and militia reserves, would, I presume, be for further con- 1279.
sideration; but the principle of some such payment is broadly stated in his 1281.
proposition:

"That the additional cost which expansiveness involves shall be borne by 1299
each (England and India) in the proportion in which it employs the British Army."

14. Even admitting, for the sake of argument, that it would be practicable to apportion the benefits of the "expansive" system between England and India, we have still to inquire, first, whether the system does really involve any "additional cost," and secondly, whether India will reap, equally with England, all the advantages which the system is calculated to produce.

15. No new infantry cadres have been added to the British army in consequence of the introduction of the "expansive" system. One of the great merits of that system is that it is an economical system; greater real strength will be obtained by

a less annual expenditure of money in time of peace than was required when we had no reserves. Therefore it seems to me that although some parts of the system, such as the constitution of the infantry cadres, may be looked upon, taken by themselves, as expensive, no "additional cost" will be really incurred by the introduction of the system taken as a whole.

The system is also excellent, because it will reduce the expense of bringing the British army, or a part of it, from a peace to a war footing. Instead of being put to the cost of raising and training recruits, England will, by the payment of a small retaining fee annually in time of peace, be able to obtain soldiers fit to take their place in the ranks, without additional charge, when the need for them arises.

16. But are all these advantages shared by India? No; the assistance which India will receive when she requires it may be more prompt than before, but she will not obtain it without additional charge. She will pay for every soldier sent with drafts to India, and for every soldier in corps sent out to India, a sum calculated at the cost of raising and training a recruit. Therefore, she will pay England for every man sent her from the reserve the expense of his recruiting and training, and if he has served in India before, she will pay this cost twice over, except when she has a drawback; but the balance will, I believe, always be against India.

17. We are asked then, as I understand it, to pay a part of the cost of a system which, although more efficient, will probably be more economical than the old one, and for part of the cost of an article which we may never use, but for which, if we use it, we shall have to pay the full price.

18. The preceding remarks will explain the point of view from which we regarded the short service system and the army reserve, and which prompted the observations contained in the 15th paragraph of our Despatch, to which Lord Cardwell has referred.

19. Our contention is that we pay the whole charge of the recruiting and training of an infantry recruit sent out to India. If he be a "short service" man we can only receive in return from five to six years' service from him.

England, on the other hand, having paid nothing for his recruiting and training, gets all the value of his service in the reserve when he returns home after
1279. his service in India, and therefore England should refund us part of the original cost of his recruiting and training, on account of the value of his service in the army reserve, even if his time of service with the colours has been completed.

1730–31. 20. Lord Cardwell replies that the army reserve is useful to India as well as to England; therefore India, at any rate, ought not to object to pay for the whole of the recruiting and training charges of that part of the army reserve which is composed of men who have served in India.

21. My rejoinder would be to the same effect as the argument I have used against any charge being brought against India on account of the "expansive" system and the reserves.

When we get the advantage of the service of an army reserve man we shall have to pay for the full cost of raising and training a recruit. We cannot, therefore, fairly be called upon to pay any charge on account of the army reserve; on the contrary, we ought to receive back from England such a part of the cost of the raising and training of a short service man as may bear a proper proportion to his service in the army reserve after he returns to England.

22. If we are to enter into partnership with England in carrying out the "expansive" system, it should be on the condition that we shall pay nothing on account of any re-inforcements to the ordinary strength of the Indian Army, which may, in future, be derived from the reserves. I do not, however, suggest any such arrangement. I believe it is better that India should pay simply the cost of the troops she employs from time to time. I could not advocate an arrangement under which India would have a claim upon England for additional troops on making a requisition for them. The circumstances might be such as to preclude the possibility of their being furnished, and India then would have been paying an insurance of which she might never reap the benefit.

23. I am much gratified to find that Lord Cardwell agrees so much with the arguments stated and the propositions contained in our despatch.

I may be allowed to add that nothing can be more fair than all his remarks upon our despatch. I feel that in the observations that I have made upon other portions of his evidence, I may very likely either not have given full force to his arguments, or have pushed them further than he intended; if so, I hope that I shall be excused on account of the difficulty of following the course of an argument through evidence given before a Parliamentary Committee.

15 September 1874. (signed) *Northbrook.*

(A true copy)

(signed) *J. A. Bourdillon,*
Officiating Under Secretary to the Government of India.

(No. 63 of 1876.—Military Department. Received 15 April 1876.)

To the Most Honourable The Marquis of Salisbury, Her Majesty's Secretary of State for India.

My Lord Marquis,

We have the honour to acknowledge the receipt of your Lordship's Financial Despatch, No. 454, dated the 9th September 1875, enclosing the Report of Mr. Bouverie's Committee on the subject of the adjustment of the Home Charges for Effective and Non-effective Services of Her Majesty's Regiments on the Indian Establishment; and, in reply, we beg leave to submit the following remarks:—

2. The Report of Mr. Bouverie's Committee affords more information respecting the composition of the home charges than was before available in India, but is still deficient in the details requisite for determining the appropriateness of some of the charges against Indian revenues. We will proceed to notice these briefly under the several heads of Infantry, Cavalry and Artillery.

Infantry.

3. No explanation is given how the charge of 1*l.* for the conveyance of each recruit is arrived at.

4. It does not appear why a reduction in the capitation rate should be made only for Infantry soldiers coming to India with drafts, who have not served three months, nor why the daily charge should have been fixed at 3*s.* instead of 2*s.* 6*d.*, which is the proper proportion. We are of opinion that if any soldier is sent to India, whether with his regiment or with a draft, with less than his full training of six months for which India is charged, a proportionate reduction should be made in the capitation charge.

5. There is nothing to show why the repayment to India on account of effective soldiers returning home with their battalions, with more than six months of their existing engagements to serve with the colours unexpired, has been fixed at two-thirds of the capitation rate, making 15*l.* Nor is the calculation shown which gives the sum of 7*l.* 10*s.*, or one-third of the capitation rate, as the amount which should be repaid to India on account of Infantry soldiers returning to England with their battalions, or at the expiration of their service with the colours, and who pass to the reserve. While India will have paid all the personal expenses of a trained soldier, and all charges due on account of the raising and training establishments employed, she will get a drawback of only two-thirds and one-third of the bare capitation rate. When battalions are sent to India, no reduction is made in the capitation charge against India on account of men who have already given several years service to England, and who have consequently only a few years service with

the colours to give to India; but when the position of affairs is reversed, and battalions return home with men in the ranks who have served India for a short time only, perhaps for a couple of years, and have still several years of service to give to England either under the colours, or with the reserve, a large reduction is made in the capitation charge to be refunded to the Indian Government. We do not see the reason for this arrangement, and we represent that unless some explanation can be given, of which we are now unaware, it is not equitable to India. We presume that under the proposed arrangement, India will pay 22*l.* 10*s.* for every reserved soldier sent out to this country. Therefore, as we understand the arrangement, India may pay 22*l.* 10*s.* or the full cost of training for six months a soldier who has had nine years' service out of India. The soldier might serve only two and a half years in India, but India would only receive a drawback of 7*l.* 10*s.* on his account, and would again pay 22*l.* 10*s.* if he should return to India as a reserve man.

6. The provision made in the last Army Estimates presented to Parliament for each Brigade Depôt is less than the cost of the complete Brigade Depôt, as shown in Appendix No. 1 of the Committee's Report. In fact, the Brigade Depôts are not complete. We are of opinion that the share of India should be calculated upon existing and not upon complete establishments. As it is proposed that the new arrangement shall come into force from the 1st April, 1873, the question of the actual state of establishments during the last three years is of considerable importance. No data are given for the calculation that the cost of the depôt of a battalion in India is one-fifth of the whole cost of the Brigade Depôt. The method of working out the proportion should be clearly stated and understood.

7. In addition to the capitation rate for each man, and the share of the Brigade Depôt charges, the Committee propose that Indian revenues should be liable "to a further charge, as a percentage on the personal expenses on account of deserters, calculated for each arm upon the annual number of men deserting at home during the first nine months from the date of their enlistment." It is not clear what is here meant, and, until the point is cleared up, we cannot use fully discuss the propriety of the arrangement proposed. At first sight it appears that India should pay only on account of desertions from Indian depôts, and perhaps also for that proportion of the desertions taking place in a regiment under orders for India, which is due to the difference between the strength of the establishment of Home and Indian Battalions. In any case, the calculations respecting deserters in the Infantry should be confined to six months, the period required for training.

Cavalry.

8. The remarks which have been made under the head of Infantry apply also to the Cavalry, in respect of the charge for the conveyance of recruits, the drawback for men returning to England with their service unexpired, and the reduction of the capitation rate on account of men embarked for India with a regiment, who have not served in the ranks for the full period required for training.

9. It seems clear that, as the whole of the actual expenses of the depôts of Cavalry regiments in India are repaid out of Indian revenues, the Committee do not propose that any capitation rate shall be charged for Cavalry soldiers sent out from the depôts, but if there is any doubt upon the point it should be cleared up.

10. The staff of the Cavalry Depôt (of which the entire cost is to be charged to India) and the riding establishment (one-fourth of which is to be charged to India) are shown together in the Army List and in the Army Estimates. It would be satisfactory to have a separate statement of the two establishments and their cost.

11. It would also be satisfactory to enquire whether the Depôt staff and the depôts are utilized in any way in carrying on duties in connection with the riding establishment. This point might be investigated by the committee of officers which the Committee (paragraph 19) suggest should be assembled to inspect

inspect the Cavalry Depôt, with the view of reporting whether the cost of the establishment can be reduced.

ARTILLERY.

12. Mr. Bouverie's Committee suggest that from the 1st April 1875, the capitation rate for every trained soldier should be 57*l.* 5*s.* 8*d.* for Royal Horse Artillery, and 26*l.* 16*s.* 4*d.* for Royal Artillery. Before this proposal can be accepted, the following items require explanation and consideration, viz., the charge for the conveyance of recruits, the charge for deserters, the drawback for men returning to England with their service unexpired, and the reduction to be made in the capitation rate on account of men of Royal Horse Artillery of less than nine months' service, or of men of the Royal Artillery of less than six months' service, sent to India.

13. Under the heading of forage for six months for one horse, the capitation rate of every man of the Royal Horse Artillery sent to India, whether with his brigade or with a draft, is increased by 15*l.* 13*s.* 8*d.* But in addition, forage for all the horses belonging to the two horse batteries of the depôt brigade is to be charged against Indian revenues all the year round. If the proposal of the Committee be accepted, India will pay twice over for the keep of the horse of every Royal Horse Artilleryman sent to India with a draft. The charge for forage for the horses of the depôt batteries will be considered further on. Any charge which can fairly be made for forage should be included in the capitation rate, but we do not admit that it is fair to charge the keep of one horse for every Royal Horse Artilleryman sent out to India with a draft. We think that one horse should suffice to train two men, and that the charge for forage in the capitation rate should be reduced from 16*l.* 13*s.* 8*d.* to 8*l.* 6*s.* 10*d.*

14. The Committee calculate that the charges to be made on account of India's share of the staff of the depôt brigade and of the riding establishment, and of the depôt brigade batteries, should stand at 64,000*l.* a year. There are no means here of applying any check to the numbers and cost of the depôt brigade staff, as shown in Appendix 9, Statement F, of the report of the Committee. The division of the cost of the staff between Imperial and Indian revenues appears, however, to be fair.

15. The charge of one half of the riding establishment Royal Artillery against India may be accepted, but the scale upon which the establishment itself is kept up is, as suggested by Mr. Bouverie's Committee, a proper subject for investigation and report.

16. The depôt of the Royal Horse Artillery in England consists of two complete batteries. The Committee propose that the whole of the cadres (officers, non-commissioned officers, and artificers) and 53 gunners out of the total strength of 200 gunners should be paid for by India. No charge is made on account of any of the 150 drivers in the establishments. In addition to pay, it is proposed that Indian revenues shall be charged with command pay, good conduct pay, mess allowance, farriery allowance, postage allowance, and for schools and libraries, &c., also as already stated, for the forage of the total strength of the horses (181) throughout the year. The above-named charges are not thoroughly explained. For instance, it is not clear whether the charge for good conduct pay (469*l.*) is on account of the men on the cadre of the two batteries, or on account of all the men serving with the batteries, or whether it is an average charge. If it is an average charge, explanation should be given how it was arrived at. Again, the calculation is not given upon which the charges for the schools and libraries have been assessed (341*l.*). The charge for forage for the full number of horses in the two batteries is 6,055*l.* This charge is in addition to the cost of forage (already included in the capitation rate) of the horse upon which the soldier of the Royal Horse Artillery, coming out to India with a draft, has been taught to ride. A further sum of 2,409*l.* for forage of horses in the riding establishment is also charged against India. It may fairly be claimed, on behalf of Indian revenues, that the charge of 6,055*l.* for the feed of the battery horses be remitted, and the charge for cast horses should also be withdrawn.

17. In fact, the consideration of this item brings prominently into view the question of the value to England of the presence at home of the training establishments for Indian recruits which are paid for by India. The two Horse Batteries of the Depôt Brigade form a very substantial addition to the military force in England, and it is proposed to charge India with the cost of a larger part of their establishments than is wanted for recruiting and training purposes. The whole question of the propriety of India paying for the cadre of the Depôt Batteries should be carefully reconsidered upon the general principles which the Committee appear to have considered they were debarred from discussing, and should be decided before the Committee referred to in Paragraph 19 of Mr. Bouverie's report is assembled.

18. The above observations upon the charges for the Horse Batteries apply equally to the three Field Batteries of the Depôt Brigade, except that no charge for forage being included in the capitation rate for Field Artillerymen, some part of the item (8,966*l.*) for forage in Appendix 9, Statement B, may perhaps be chargeable to India; or a better way would be to add a charge for forage to the capitation rate of drivers of Field Batteries, at the rate of one horse for every two drivers.

19. There appears to be no objection to the proportion (two-fifths) of the expenses of the seven Garrison Batteries which it is proposed to charge against Indian revenues, but (as in the case of the Horse and Field Batteries) the establishments, and consequently the charges, are unnecessarily large for the work of keeping the Garrison Batteries in India complete with trained gunners. The calculation of the charge for good conduct pay, schools and libraries, should be explained. The charges for farriery allowance (234*l.*) and for rough riders (19*l.*) under the head of Garrison Batteries must be a mistake.

20. It is proposed that the new system of charge for Infantry shall be introduced from 1st April, 1873. The proposals with regard to charges for years previous to that date (Paragraph 7) appear to be still the subject of correspondence between the War and India Offices. We trust that in framing the accounts from 1st April, 1873, due regard will be had to the points suggested in Paragraphs 3 to 7 of this Despatch.

21. For the Cavalry, it is suggested, that the new arrangement shall come into force from the 1st April, 1874, but nothing is said about the charges for previous years.

22. It is proposed to begin the new system of charge for the Artillery from the 1st April, 1875, and we trust that in carrying this out, some abatement will be made from the depôt charges to which we have called attention in Paragraphs 12 to 19 of this Despatch.

23. The contributions for educational services, and the charge for instruction and training of Royal Engineers, have been brought forward for the first time by Mr. Bouverie's Committee. No particulars are given, and the items should be more fully explained.

24. The above remarks upon the recommendations of the Committee show that in our opinion before the subject of payment of home charges for effective services can be disposed of in a manner which we consider to be equitable to Indian revenues there are matters of principle to be discussed, and information upon minor points to be obtained.

25. In Financial Despatch of the Government of India, No. 406 of 22nd September 1874, paragraph 11, reference was made to the advantage derived by England in being able at any time to call on India for troops for such services as the wars in China and Abyssinia. The despatch of troops from Calcutta to Penang at the end of last year affords another instance of India having placed at the disposal of Her Majesty's Government a force of British and Native troops belonging to Indian establishments, and receiving pay from Indian revenues.

26. The principle which was adopted in the case of the troops on the Indian establishment sent to Abyssinia, namely that their ordinary pay should be defrayed from Indian revenues, and only the extra charges of the expedition should

should be paid by the Imperial Government, was the subject of a strong protest at the time by the Government of India. The same principle is proposed to be applied to the force which was recently sent to Penang. It has been admitted, so far as we understand the argument, that these expeditions were despatched not for Indian but for Imperial purposes, and the reason given for charging India with any portion of their cost was that it would not be right that India should make any gain by the service which troops upon her establishment rendered to the Imperial Government. If this principle is to be adopted in these cases, we submit that in equity it should be applied to the home charges of British troops sent to India. We cannot but believe that there are many charges now made against Indian revenues, which undoubtedly would be incurred by the Imperial Government* if the recruiting of the army in India was otherwise provided for, and we trust that the whole question may be reviewed comprehensively on these principles.

*Addition made in original letter.

We are, &c.,
(signed) *Northbrook*,
&c.

Fort William, 10 March 1876.

INDIAN REVENUE (MILITARY CHARGES).

RETURN

To an Address of the HOUSE OF LORDS, dated 3rd July 1893,

FOR

I. COPY of Letter from Sir Thomas T. Pears to the Under Secretary for War, dated the 9th of August 1872 (the Duke of Argyll); and II., Copies of Financial Letter from the Government of India to the Secretary of State, No. 406, of 23rd September 1874, and of Military Letter from the Government of India to the Secretary of State, No. 63, of 10th March 1876.

(*The Earl of Northbrook.*)

Ordered to be printed 20th July 1893.

[*Price* 2½*d.*]

(211.) *Under* 2 *oz.*

EAST INDIA (OPIUM AND INTOXICATING LIQUORS LICENSES) (UPPER BURMA).

RETURN to an Address of the Honourable The House of Commons, dated 21 June 1892 ;—*for*,

"FURTHER RETURNS of LICENSES for the Sale of OPIUM and INTOXICATING LIQUORS issued in *Upper Burma* since the 1st day of January 1888, showing the Number of such Licenses issued; the Times at which, the Districts for which, and the Periods for which they have been issued; the Prices paid for them respectively; and the Conditions or Regulations subject to which they have been issued (in continuation of Parliamentary Paper, No. 22, of Session 1892)."

India Office,
27 March 1893.

A. GODLEY,
Under Secretary of State for India.

(*Mr. Bryce.*)

Ordered, by The House of Commons, *to be Printed*,
29 *March* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

FURTHER RETURNS and FORMS of LIQUOR and OPIUM LICENSES issued during 1892–93, together with an Abstract in the Form required by Parliamentary Paper, No. 319, dated 2nd August 1888.

DESPATCH from the Secretary of State for India to the Governor General of India in Council; Revenue, No. 54, dated 21st July 1892.

My Lord Marquis,

I FORWARD, for your Excellency's information, copy of a Resolution of the House of Commons, dated 21st June 1892, asking for further returns of licenses for the sale of opium and intoxicating liquors in Upper Burma, in continuation of Parliamentary Paper, No. 22, of 1892, copy of which is enclosed.

2. I shall be glad to receive the required papers for presentation to Parliament.

I have, &c.
(signed) *Cross.*

ENCLOSURE.

House of Commons, 21st June 1892.

Resolved, That an humble Address be presented to Her Majesty, that She will be graciously pleased to give directions that there be laid before this House further Returns of Licenses for the Sale of Opium and Intoxicating Liquors issued in Upper Burma since the 1st day of January 1888, showing the Number of such Licenses issued; the Times at which, the Districts for which, and the Periods for which they have been issued; the Prices paid for them respectively; and the Conditions or Regulations subject to which they have been issued (in continuation of Parliamentary Paper, No. 22, of Session 1892).

Ordered, That the said Address be presented to Her Majesty by such Members of this House as are of Her Majesty's Most Honourable Privy Council.

LETTER from the Government of India (Finance and Commerce Department, Excise) to Her Majesty's Secretary of State for India; No. 67, dated 15th February 1893.

My Lord,

IN reply to your Lordship's Despatch, No. 54 (Revenue), dated the 21st July 1892, and subsequent telegram dated the 1st February 1893, quoted in the margin, we have the honour to submit returns of liquor and opium licenses issued in Upper Burma during 1892-93, together with specimen forms of each of the licenses referred to in Column 10 of the returns. A separate abstract of the liquor and opium licenses in the form required by Parliamentary Paper, No. 319, dated the 2nd August 1888, is also enclosed.

"Opium, Upper Burma. When may I expect reply to my Revenue Despatch, No. 54, 21st July last?"

2. The returns for 1888–89 to 1891–92, which were forwarded with our Despatch, No. 265, dated the 23rd September 1891, have been revised by the Chief Commissioner of Burma, chiefly by the addition of new columns showing the locality in which each license is held, and details of the population of the town or district supplied by the shop. We enclose copies of the revised returns in accordance with the promise made in paragraph 1 of that Despatch, and in order that the series of returns from 1888–89 to 1892–93 may be in uniform form.

We have, &c.
(signed) *Lansdowne.*
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. B. Pritchard.

GOVERNMENT OF INDIA.—FINANCE AND COMMERCE

RETURNS and FORMS of LIQUOR and OPIUM LICENSES issued during 1892–93, together

I.—LIQUOR.

YEAR. 1.	District. 2.	Licenses issued in Serial Number. 3.	Date of Issue of each License. 4.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor. 5.	For what Period each License issued? 6.	Area covered by each License. 7.	Price paid for each License or Group of Licenses. 8.
							Rs.
1892–93	Mandalay	1	1 April 1892	To work a distillery after the English method	One year	–	100
"	ditto	2	ditto	ditto ditto	ditto	–	100
"	ditto	3	ditto	To work a brewery after the English method	ditto	–	100
"	ditto	4	ditto	Wholesale vend of distillery liquor	ditto	–	50
"	ditto	5	ditto	ditto	ditto	–	50
"	ditto	6	ditto	ditto	ditto	–	50
"	ditto	7	ditto	Retail vend of malt liquor	ditto	–	8,520
"	ditto	8	ditto	ditto	ditto	–	
"	ditto	9	ditto	ditto	ditto	–	
"	ditto	10	ditto	ditto	ditto	–	
"	ditto	11	ditto	ditto	ditto	–	
"	ditto	12	ditto	Wholesale vend of foreign spirit	ditto	–	100
"	ditto	13	ditto	ditto	ditto	–	100
"	ditto	14	ditto	ditto	ditto	–	100
"	ditto	15	ditto	ditto	ditto	–	100
"	ditto	16	ditto	ditto	ditto	–	100
"	ditto	17	ditto	ditto	ditto	–	100
"	ditto	18	ditto	ditto	ditto	–	100
"	ditto	19	ditto	ditto	ditto	–	100
"	ditto	20	ditto	ditto	ditto	–	100
"	ditto	21	ditto	Retail vend of foreign spirit and foreign fermented liquor in quantities of not less than one pint bottle, not to be drunk on the premises.	ditto	–	1,000
"	ditto	22	ditto	ditto ditto	ditto	–	1,000
"	ditto	23	ditto	ditto ditto	ditto	–	1,000
"	ditto	24	ditto	ditto ditto	ditto	–	1,000
"	ditto	25	ditto	Retail vend of foreign spirit to be drunk on the premises.	ditto	–	12,050
"	ditto	26	ditto	ditto ditto	ditto	–	
"	ditto	27	ditto	ditto ditto	ditto	–	
"	ditto	28	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	30,150
"	ditto	29	ditto	ditto ditto	ditto	–	
"	ditto	30	ditto	ditto ditto	ditto	–	
"	ditto	31	ditto	ditto ditto	ditto	–	
"	ditto	32	ditto	ditto ditto	ditto	–	
"	ditto	33	ditto	ditto ditto	ditto	–	
"	ditto	34	ditto	ditto ditto	ditto	–	
"	ditto	35	ditto	Retail vend of foreign spirit not manufactured in Asia, to be drunk in a hotel.	ditto	–	100
"	ditto	36	ditto	Retail vend of foreign spirit not manufactured in Asia, to be drunk at a bar, in a hotel, or railway refreshment room.	ditto	–	500
"	ditto	37	ditto	ditto ditto	ditto	–	500
"	ditto	38	ditto	Retail vend of tari to the public	ditto	–	8,415
"	ditto	39	ditto	ditto	ditto	–	
"	ditto	40	ditto	ditto	ditto	–	
"	ditto	41	ditto	ditto	ditto	–	
"	ditto	42	ditto	ditto	ditto	–	
"	ditto	43	ditto	ditto	ditto	–	
"	ditto	44	ditto	ditto	ditto	–	
"	ditto	45	ditto	ditto	ditto	–	
"	ditto	46	ditto	ditto	ditto	–	
"	ditto	47	ditto	ditto	ditto	–	
"	ditto	48	ditto	ditto	ditto	–	
"	ditto	49	ditto	ditto	ditto	–	
"	ditto	50	ditto	ditto	ditto	–	
"	ditto	51	ditto	ditto	ditto	–	
"	ditto	52	ditto	ditto	ditto	–	
"	ditto	53	ditto	ditto	ditto	–	
"	Bhamo	1	ditto	Wholesale vend of distillery liquor	ditto	–	50
"	ditto	2	ditto	Retail vend of distillery liquor	ditto	–	2,160
"	ditto	3	ditto	ditto	ditto	–	
"	ditto	4	ditto	Wholesale vend of foreign spirit	ditto	–	100
"	ditto	5	ditto	ditto	ditto	–	100
"	ditto	6	ditto	Retail vend of foreign spirit	ditto	–	1,000
"	ditto	7	ditto	ditto	ditto	–	1,000
"	ditto	8	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	2,450
"	ditto	9	ditto	ditto ditto	ditto	–	
"	ditto	10	ditto	Manufacture and sale of country spirit to be drunk on the premises or removed.	ditto	–	9,760
"	ditto	11	ditto	ditto ditto	ditto	–	
"	ditto	12	ditto	ditto ditto	ditto	–	
"	ditto	13	ditto	ditto ditto	ditto	–	
"	ditto	14	ditto	ditto ditto	ditto	–	
"	ditto	15	ditto	ditto ditto	ditto	–	
"	ditto	16	ditto	Retail vend of country spirit	ditto	–	
"	ditto	17	ditto	ditto	ditto	–	
"	ditto	18	ditto	ditto	ditto	–	

* All Shan-Burmans; no pure Burmans.

DEPARTMENT.—Enclosures to Despatch No. 67 of 1893.

with an Abstract in the Form required by Parliamentary Paper, No. 319, dated 2nd August 1888.

I.—LIQUOR.

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee. 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, and Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Fixed fee	Form I.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	Form II.							
- ditto	- ditto							
- ditto	- ditto							
Auction	Form III. A.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
Fixed fee	Form IV.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto		Mandalay Town					
- ditto	- ditto							
- ditto	Form V.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
Auction	Form VI.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	Form VIII.	29,465		188,815	29,465	326,963	47,097	The Mandalay Brewery's sales extend to the greater part of Upper Burma.
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto		Amarapura					
Fixed fee	Form IX.							
- ditto	Form X.		Mandalay					
- ditto	- ditto							
Auction	Form XV.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto		Mandalay Town					
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto		Amarapura					
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto		Madaya					
Fixed fee	Form II.							
Auction	Form III.		Bhamo	8,048	5,210			
- ditto	- ditto							
Fixed fee	Form IV.							
- ditto	- ditto		Mogaung	2,427	922			
- ditto	Form V.		Bhamo	8,048	5,210			
- ditto	- ditto		Mogaung	2,427	922			
Auction	Form VIII.		Bhamo	8,048	5,210			
- ditto	- ditto	33,482	Mogaung	2,427	922	20,775	33,483	
- ditto	Form XII. B.		Bhamo	8,048	5,210			
- ditto	- ditto		Jade Mines	Not known				
- ditto	- ditto		Sikaw*	160	160			
- ditto	- ditto		Mogaung	2,427	922			
- ditto	- ditto		Myitkyina*	89	89			
- ditto	- ditto		Lôntôn*	169	169			
- ditto	Form XIII.		Bhamo	8,048	5,210			
- ditto	- ditto		Talawgyi*	264	264			
- ditto	- ditto		Kamaing*	214	214			

I.—Liquor—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License issued?	Area covered by each License.	Price paid for each License or Group of Licenses.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs.
1892-93	Katha	1	1 April 1892	Retail vend of distillery liquor	One year	—	3,225
"	ditto	2	ditto	ditto	ditto	—	
"	ditto	3	ditto	Wholesale vend of foreign spirit	ditto	—	100
"	ditto	4	ditto	Retail vend of foreign spirit not to be drunk on the premises.	ditto	—	3,000
"	ditto	5	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	—	4,350
"	ditto	6	ditto	Manufacture and sale of country spirit to be drunk on the premises or removed.	ditto	—	5,950
"	ditto	7	ditto	ditto ditto	ditto	—	
"	ditto	8	ditto	ditto ditto	ditto	—	
"	Ruby Mines	1	ditto	Wholesale vend of distillery liquor	ditto	—	50
"	ditto	2	ditto	ditto	ditto	—	50
"	ditto	3	ditto	Wholesale vend of foreign spirit	ditto	—	100
"	ditto	4	ditto	Retail vend of foreign spirit	ditto	—	1,000
"	ditto	5	ditto	Retail vend of foreign spirit not to be drunk on the premises.	ditto	—	700
"	ditto	6	ditto	Manufacture and sale of country spirit to be be drunk on the premises or removed.	ditto	—	13,200
"	ditto	7	ditto	ditto ditto	ditto	—	
"	Shwebo	1	ditto	Retail vend of distillery liquor	ditto	—	4,110
"	ditto	2	ditto	ditto	ditto	—	
"	ditto	3	ditto	ditto	ditto	—	
"	ditto	4	ditto	Retail vend of malt liquor	ditto	—	300
"	ditto	5	ditto	Wholesale vend of foreign spirit	ditto	—	100
"	ditto	6	ditto	Retail vend of foreign spirit not to be drunk on the premises.	ditto	—	3,200
"	ditto	7	ditto	Retail vend of foreign spirit not manufactured in Asia, to be drunk at a bar, in a hotel, or railway refreshment room.	ditto	—	500
"	ditto	8	ditto	Manufacture and sale of country spirit to be drunk on the premises or removed.	ditto	—	1,950
"	ditto	9	ditto	Retail vend of country spirit	ditto	—	
"	ditto	10	ditto	ditto	ditto	—	
"	ditto	11	ditto	Retail vend of tari to the public	ditto	—	3,360
"	ditto	12	ditto	ditto	ditto	—	
"	ditto	13	ditto	ditto	ditto	—	
"	ditto	14	ditto	ditto	ditto	—	
"	ditto	15	ditto	ditto	ditto	—	
"	ditto	16	ditto	ditto	ditto	—	
"	ditto	17	ditto	ditto	ditto	—	
"	ditto	18	ditto	ditto	ditto	—	
"	ditto	19	ditto	ditto	ditto	—	
"	ditto	20	ditto	ditto	ditto	—	
"	ditto	21	ditto	ditto	ditto	—	
"	Ye-u	1	ditto	Wholesale vend of foreign spirit	ditto	—	100
"	ditto	2	ditto	Retail vend of foreign spirit not to be drunk on the premises.	ditto	—	400
"	ditto	3	ditto	Manufacture and vend of country spirit	ditto	—	360
"	ditto	4	ditto	Retail vend of tari to the public	ditto	—	550
"	ditto	5	ditto	ditto	ditto	—	
"	ditto	6	ditto	ditto	ditto	—	
"	Sagaing	1	ditto	Retail vend of distillery liquor	ditto	—	880
"	ditto	2	ditto	ditto	ditto	—	
"	ditto	3	ditto	Sale of malt liquor made in Burma	ditto	—	300
"	ditto	4	ditto	ditto	ditto	—	300
"	ditto	5	ditto	Wholesale vend of foreign spirit	ditto	—	100
"	ditto	6	ditto	Retail vend of foreign spirit not manufactured in Asia.	ditto	—	1,000
"	ditto	7	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	—	520
"	ditto	8	ditto	Retail vend of foreign spirit not manufactured in Asia, to be drunk at a bar, in a hotel, or railway refreshment room.	ditto	—	500
"	ditto	9	ditto	Retail vend of imported foreign spirit to be drunk on a steamer.	ditto	—	20
"	ditto	10	ditto	Retail vend of tari to the public	ditto	—	3,535
"	ditto	11	ditto	ditto	ditto	—	
"	ditto	12	ditto	ditto	ditto	—	
"	ditto	13	ditto	ditto	ditto	—	
"	Lower Chindwin	1	ditto	Retail vend of distillery liquor	ditto	—	300
"	ditto	2	ditto	Retail sale of malt liquor made in Burma	ditto	—	300
"	ditto	3	ditto	Wholesale vend of foreign spirit	ditto	—	100
"	ditto	4	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	—	3,050
"	ditto	5	ditto	Retail vend of tari to the public	ditto	—	1,650
"	Upper Chindwin	1	ditto	Retail vend of distillery liquor	ditto	—	860
"	ditto	2	ditto	ditto	ditto	—	350
"	ditto	3	ditto	ditto	ditto	—	900
"	ditto	4	ditto	Retail sale of malt liquor made in Burma	ditto	—	300
"	ditto	5	ditto	ditto ditto	ditto	—	300
"	ditto	6	ditto	Retail sale of foreign spirit to be drunk on the premises or removed.	ditto	—	2,110
"	ditto	7	ditto	ditto ditto	ditto	—	1,010
"	ditto	8	ditto	ditto ditto	ditto	—	2,240
"	ditto	9	ditto	ditto ditto	ditto	—	500
"	ditto	10	ditto	Retail vend of tari to the public	ditto	—	110
"	ditto	11	ditto	ditto	ditto	—	110
"	ditto	12	ditto	ditto	ditto	—	160

* Exclusive of coolies of the Railway Department.

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee. 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, and Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Auction	Form III.	16,225	Katha	2,596	1,073	43,104	16,225	—
- ditto	- ditto		Tigyaing	1,190	500			
Fixed fee	Form IV.		Katha	2,596	1,073			
Auction	Form VI.		Wuntho	850	850			
- ditto	Form VIII.		Katha	2,596	1,073			
- ditto	Form XII. B.		Mawlu	430	430			
- ditto	- ditto		Banmauk	–	–			
- ditto	- ditto		Wuntho	850	850			
Fixed fee	Form II.	14,568	Mogôk	4,401	2,816	11,566	14,568	—
- ditto	- ditto		Bernardmyo	703	260			
- ditto	Form IV.		Mogôk	4,401	2,816			
- ditto	Form V.		- ditto					
Auction	Form VI.		Thabeikkyin	2,139	326			
- ditto	Form XII. B.		Mogôk	4,401	2,816			
- ditto	- ditto		Thabeikkyin	2,139	326			
- ditto	Form III.	There are about 3,700 non-Burman residents in places where shops are open	Shwebo	9,368	2,583	129,853	5,402	—
- ditto	- ditto		Kyaukmyaing	1,497	24			
- ditto	- ditto		Thitseingyi	2,505	33			
Fixed fee	Form III. A.		Shwebo	9,368	2,583			
- ditto	Form IV.		- ditto					
Auction	Form VI.		- ditto					
Fixed fee	Form X.		- ditto					
Auction	Form XII. B.		Kambalu	766	350			
- ditto	Form XIII.		Myedu	1,459	338			
- ditto	- ditto		Zigôn	–	–			
- ditto	Form XV.		Shwebo	9,368	2,583			
- ditto	- ditto		Kyaukmyaing	1,510	24			
- ditto	- ditto		Thitseingyi	2,505	33			
- ditto	- ditto		Sheinmaga	1,635	13			
- ditto	- ditto		Halingyi	1,962	1			
- ditto	- ditto		Kinu	1,674	34			
- ditto	- ditto		Tantabin	1,752	70			
- ditto	- ditto		Malu	2,338	36			
- ditto	- ditto		Myedu	1,459	338			
- ditto	- ditto		Kawthandi	816	200			
- ditto	- ditto		Nyaungbintha	963	7			
Fixed fee	Form IV.	551				91,332	1,217	—
Auction	Form VI.							
- ditto	Form XII. B.		Ye-u	3,178	551			
- ditto	Form XV.							
- ditto	- ditto		Tabayin	–	–			
- ditto	- ditto		Thazi	–	–			
- ditto	Form III.	4,460	Sagaing	9,934	1,723	243,747	4,460	—
- ditto	- ditto		Myinmu	3,422	215			
Fixed fee	Form III. A.		Sagaing	9,934	1,723			
- ditto	- ditto		Ywataung	3,422	215			
- ditto	Form IV.		Sagaing	9,934	1,723			
- ditto	Form V.							
Auction	Form VIII.		Myinmu	3,422	215			
Fixed fee	Form X.							
- ditto	Form XI.		Sagaing	9,934	1,723			
Auction	Form XV.							
- ditto	- ditto		Tada-u	–	–			
- ditto	- ditto		Myotha	–	–			
- ditto	- ditto		Myinmu	3,422	215			
- ditto	Form III.	There are 1,191 non-Burman residents.	Mônywa	6,316	206	231,054	1,191	—
Fixed fee	Form III. A.							
- ditto	Form IV.							
Auction	Form VIII.							
- ditto	Form XV.							
- ditto	Form III.	21,443	Kalewa	1,500	375	75,785	21,443	—
- ditto	- ditto		Mingin	3,894	974			
- ditto	- ditto		Kindat	1,690	567			
Fixed fee	Form III. A.		Mingin	3,894	974			
- ditto	- ditto		Kindat	1,690	567			
Auction	Form VIII.		Kalewa	1,500	375			
- ditto	- ditto		Mingin	3,894	974			
- ditto	- ditto		Kindat	1,690	567			
- ditto	- ditto		Kalemyo	1,992	398			
- ditto	Form XV.		Kalewa	1,500	375			
- ditto	- ditto		Kindat	1,690	567			
- ditto	- ditto		Mingin	3,894	974			

I.—Liquor—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License issued.	Area covered by each License.	Price paid for each License or Group of Licenses.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs.
1892–93	Myingyan	1	1 April 1892	Retail vend of distillery liquor	One year	–	1 500
„	ditto	2	ditto	Retail vend of malt liquor made in Burma	ditto	–	300
„	ditto	3	ditto	Wholesale vend of foreign spirit	ditto	–	100
„	ditto	4	ditto	ditto	ditto	–	100
„	ditto	5	ditto	Retail vend of foreign spirit not manufactured in Asia.	ditto	–	1,800
„	ditto	6	ditto	Retail vend of foreign spirit not to be drunk on the premises.	ditto	–	1,700
„	ditto	7	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	3,520
„	ditto	8	ditto	ditto ditto	ditto	–	
„	ditto	9	ditto	Retail vend of foreign spirit not manufactured in Asia, to be drunk at a bar, in a hotel, or railway refreshment room.	ditto	–	500
„	ditto	10	ditto	Retail vend of tari to the public	ditto	–	6,850
„	ditto	11	ditto	ditto	ditto	–	
„	ditto	12	ditto	ditto	ditto	–	620
„	ditto	13	ditto	ditto	ditto	–	330
„	ditto	14	ditto	ditto	ditto	–	260
„	ditto	15	ditto	ditto	ditto	–	150
„	ditto	16	ditto	ditto	ditto	–	300
„	ditto	17	ditto	ditto	ditto	–	400
„	ditto	18	ditto	ditto	ditto	–	450
„	ditto	19	ditto	ditto	ditto	–	220
„	Pakôkku	1	ditto	License to work a distillery	ditto	–	50
„	ditto	2	ditto	Wholesale vend of distillery liquor	ditto	–	50
„	ditto	3	ditto	Retail vend of distillery liquor	ditto	–	960
„	ditto	4	ditto	Retail vend of beer made in Burma	ditto	–	300
„	ditto	5	ditto	ditto	ditto	–	300
„	ditto	6	ditto	Wholesale vend of foreign spirit	ditto	–	100
„	ditto	7	ditto	ditto	ditto	–	100
„	ditto	8	ditto	Retail vend of foreign spirit not to be drunk on the premises.	ditto	–	2,020
„	ditto	9	ditto	ditto ditto	ditto	–	
„	ditto	10	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	2,910
„	ditto	11	ditto	ditto ditto	ditto	–	
„	ditto	13	ditto	ditto ditto	ditto	–	100
„	ditto	14	ditto	Retail vend of foreign spirit not manufactured in Asia to be drunk in a hotel.	ditto	–	100
„	ditto	15	ditto	Retail vend of tari to the public	ditto	–	
„	ditto	16	ditto	ditto	ditto	–	
„	ditto	17	ditto	ditto	ditto	–	
„	ditto	18	ditto	ditto	ditto	–	
„	ditto	19	ditto	ditto	ditto	–	7,635
„	ditto	20	ditto	ditto	ditto	–	
„	ditto	21	ditto	ditto	ditto	–	
„	ditto	22	ditto	ditto	ditto	–	
„	ditto	23	ditto	ditto	ditto	–	
„	Minbu	1	ditto	Retail vend of distillery liquor	ditto	–	300
„	ditto	2	ditto	Wholesale vend of foreign spirit	ditto	–	100
„	ditto	3	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	2,010
„	ditto	4	ditto	ditto ditto	ditto	–	80
„	ditto	5	ditto	ditto ditto	ditto	–	100
„	ditto	5a	ditto	ditto ditto	ditto	–	190
„	ditto	6	ditto	Retail vend of tari to the public	ditto	–	2,125
„	ditto	7	ditto	ditto	ditto	–	1,070
„	ditto	8	ditto	ditto	ditto	–	1,315
„	ditto	9	ditto	ditto	ditto	–	600
„	ditto	10	ditto	ditto	ditto	–	220
„	ditto	11	ditto	ditto	ditto	–	190
„	ditto	12	ditto	ditto	ditto	–	320
„	ditto	13	ditto	ditto	ditto	–	457
„	ditto	14	ditto	ditto	ditto	–	102
„	ditto	15	ditto	ditto	ditto	–	100
„	ditto	16	ditto	ditto	ditto	–	50
„	ditto	17	ditto	ditto	ditto	–	50
„	ditto	18	ditto	ditto	ditto	–	140
„	Magwe	1	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	550
„	ditto	2	ditto	ditto ditto	ditto	–	280
„	ditto	3	ditto	Manufacture and vend of country spirit	ditto	–	650
„	ditto	4	ditto	Retail vend of tari to the public	ditto	–	3,000
„	ditto	5	ditto	ditto	ditto	–	840
„	ditto	6	ditto	ditto	ditto	–	1,600
„	ditto	7	ditto	ditto	ditto	–	175
„	ditto	8	ditto	ditto	ditto	–	370
„	ditto	9	ditto	ditto	ditto	–	70
„	ditto	10	ditto	ditto	ditto	–	210
„	ditto	11	ditto	ditto	ditto	–	340
„	ditto	12	ditto	ditto	ditto	–	360
„	ditto	13	ditto	ditto	ditto	–	560
„	ditto	14	ditto	ditto	ditto	–	170
„	Kyauksè	1	ditto	Wholesale vend of distillery liquor	ditto	–	50
„	ditto	2	ditto	Retail vend of distillery liquor	ditto	–	
„	ditto	3	ditto	ditto	ditto	–	975
„	ditto	4	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	
„	ditto	5	ditto	ditto ditto	ditto	–	2,255
„	ditto	6	ditto	Retail vend of foreign spirit not manufactured in Asia, to be drank at a bar, in a hotel, or railway refreshment room.	ditto	–	250
„	ditto	7	ditto	Retail vend of tari to the public	ditto	–	
„	ditto	8	ditto	ditto	ditto	–	1,275

I.—Liquor—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, and Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction	Form III.		Myingyan	19,790	5,230			
Fixed fee	Form III. A.							
- ditto	Form IV.							
- ditto	- ditto		Pagan	7,397	63			
- ditto	Form V.		Myingyan	19,790	5,230			
Auction	Form VI.							
- ditto	Form VIII.		Pagan	7,397	63			
- ditto	- ditto							
Fixed fee	Form X.	6,415				344,996	6,415	—
Auction	Form XV.		Myingyan	19,790	5,230			
- ditto	- ditto							
- ditto	- ditto		Pagan	7,397	63			
- ditto	- ditto		Salè	–	–			
- ditto	- ditto		Singu	–	–			
- ditto	- ditto		Taungtha	–	–			
- ditto	- ditto		Tanaungdaing	–	–			
- ditto	- ditto		Sameitkôn	–	–			
- ditto	- ditto		Natogyi	–	–			
- ditto	- ditto		Kyaukpadaung	–	–			
Fixed fee	Form I.							
- ditto	Form II.		Pakôkku	18,897	608			
Auction	Form III.							
Fixed fee	Form III. A.							
- ditto	- ditto		Gangaw	6,698	900			
- ditto	Form IV.		Pakôkku	18,897	608			
- ditto	- ditto		Budagôn	200	950			
Auction	Form VI.		Pakôkku	18,897	608			
- ditto	- ditto		Budagôn	200	950			
- ditto	Form VIII.	18,877	Pakôkku	18,897	608			
- ditto	- ditto		Pauk	4,927	543	284,876	18,877	—
- ditto	- ditto		Gangaw	6,698	900			
Fixed fee	Form IX.		Pakôkku	18,897	608			
Auction	Form XV.		- ditto					
- ditto	- ditto		- ditto					
- ditto	- ditto		Pauk	4,927	543			
- ditto	- ditto		Yesagyo	–	–			
- ditto	- ditto		Myaing	–	–			
- ditto	- ditto		Pakangyi	–	–			
- ditto	- ditto		Ma-u	–	–			
- ditto	- ditto		Myitchi	–	–			
- ditto	- ditto		Kanywa	–	–			
Fixed fee	Form III. A.		Minbu					
- ditto	Form IV.		- ditto	7,270	1,417			
Auction	Form VIII.		- ditto					
- ditto	- ditto		Sagu	7,479	90			
- ditto	- ditto		Salin	10,345	200			
- ditto	- ditto		Sinbyugyun	–	–			
- ditto	Form XV.		Minbu	7,270	1,417			
- ditto	- ditto		Sagu	7,479	90			
- ditto	- ditto		Salin	10,345	200			
- ditto	- ditto	18,395	Sinbyugyun	–	–	206,080	18,395	—
- ditto	- ditto		Taukthabin	–	–			
- ditto	- ditto		Ngapè	–	–			
- ditto	- ditto		Legaing	–	–			
- ditto	- ditto		Pwinbyu	–	–			
- ditto	- ditto		Sidôktaya	–	–			
- ditto	- ditto		Sun	–	–			
- ditto	- ditto		Dabwin	–	–			
- ditto	- ditto		Danyaung	–	–			
- ditto	- ditto		Sinbut	–	–			
- ditto	Form VIII.		Magwe	7,000	900			
- ditto	- ditto		Taungdwingyi					
- ditto	Form X.		- ditto	5,687	459			
- ditto	Form XV.		Magwe	7,000	900			
- ditto	- ditto		Taungdwingyi	5,687	459			
- ditto	- ditto		Yenangyaung	4,500	300			
- ditto	- ditto		Gyogôn	2,814	30	216,641	2,549	—
- ditto	- ditto	2,549	Myingyan	5,000	150			
- ditto	- ditto		Minywa	–	–			
- ditto	- ditto		Megyaungyè	1,000	20			
- ditto	- ditto		Natmauk	1,500	40			
- ditto	- ditto		Satthwa	1,500	40			
- ditto	- ditto		Myothit	1,000	60			
- ditto	- ditto		Shwebandaw	4,000	40			
Fixed fee	Form II.		Kyauksè	6,000	1,000			
Auction	Form III.		Myittha	1,500	33			
- ditto	- ditto							
- ditto	Form VIII.	There are 1,082 Non-Burman residents in the places where shops are open in the district.	Kyauksè	6,000	1,000			
- ditto	- ditto		Myittha	1,500	33	119,374	7,248	—
Fixed fee	Form X.		Thabyudaung	351	29			
Auction	Form XV.		Kyauksè	6,000	1,000			
- ditto	- ditto		Myittha	1,500	33			

I.—Liquor—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License issued?	Area covered by each License.	Price paid for each License or Group of Licenses.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs.
1892–93	Meiktila	1	1 April 1892	Wholesale vend of distillery liquor	One year	–	50
„	ditto	2	ditto	Retail vend of distillery liquor	ditto	–	1,880
„	ditto	3	ditto	ditto	ditto	–	
„	ditto	4	ditto	Retail vend of malt liquor made in Burma	ditto	–	300
„	ditto	5	ditto	Wholesale vend of foreign spirit	ditto	–	100
„	ditto	6	ditto	Retail vend of foreign spirit	ditto	–	1,000
„	ditto	7	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	1,340
„	ditto	8	ditto	Retail vend of foreign spirit not manufactured in Asia to be drank at a bar, in a hotel, or railway refreshment room.	ditto	–	250
„	ditto	9	ditto	Retail vend of tari to the public	ditto	–	2,340
„	ditto	10	ditto	ditto	ditto	–	
„	ditto	11	ditto	ditto	ditto	–	
„	Yamèthin	1	ditto	Retail vend of distillery liquor	ditto	–	870
„	ditto	2	ditto	ditto	ditto	–	
	ditto	3					
„	ditto	4	ditto	Retail vend of malt liquor made in Burma	ditto	–	300
„				Wholesale vend of foreign spirit	ditto	–	100
„	ditto	5	ditto	ditto	ditto	–	100
„				ditto	ditto	–	100
	ditto	6	ditto				
„	ditto	7	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	2,900
„	ditto	8	ditto	ditto ditto	ditto	–	
„				ditto ditto	ditto	–	
„	ditto	9	ditto	Retail vend of foreign spirit not manufactured in	ditto	–	250
	ditto	10	ditto	Asia to be drunk at a bar, in a hotel, or railway refreshment room.			
„	ditto	11	ditto	Retail vend of tari to the public	ditto	–	1,200
„	ditto	12	ditto	ditto	ditto	–	
„	Pyinmana	1	ditto	Retail vend of distillery liquor	ditto	–	1,150
„	ditto	2	ditto	Retail vend of malt liquor made in Burma	ditto	–	300
„	ditto	3	ditto	Wholesale vend of foreign spirit	ditto	–	100
„	ditto	4	ditto	ditto	ditto	–	100
„	ditto	5	ditto	Retail vend of foreign spirit to be drunk on the premises or removed.	ditto	–	6,750
„	ditto	6	ditto	ditto	ditto	–	
„	ditto	7	ditto	Retail vend of tari to the public	ditto	–	1,010
„	ditto	8	ditto	ditto	ditto	–	

II.—OPIUM.

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, and what kind of Opium.	For what Period each License Issued?	Area covered by each License, i. e. Area of District.	Price paid for each License or Group of Licenses.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs.
1892–93	Mandalay	1	1 April 1892	Sale by retail of opium	One year	–	20,000
„	ditto	2	ditto	ditto	ditto	–	
„	ditto	3	ditto	ditto	ditto	–	
„	ditto	4	ditto	ditto	ditto	–	
„	ditto	5	ditto	Sale by wholesale of opium	ditto	–	20
„	Bhamo	1	ditto	Sale by retail of opium	ditto	–	2,880
„	ditto	2	ditto	ditto	ditto	–	
„	ditto	3	ditto	Sale by wholesale of opium	ditto	–	20
„	ditto	4	ditto	ditto	ditto	–	20
„	Katha	1	ditto	Sale by retail of opium	ditto	–	4,475
„	ditto	2	ditto	ditto	ditto	–	
„	ditto	3	ditto	ditto	ditto	–	
„	ditto	4	ditto	Sale by wholesale of opium	ditto	–	20
„	Ruby Mines	1	ditto	Sale by retail of opium	ditto	–	7,400
„	Myingyan	1	ditto	ditto	ditto	–	4,000
„	ditto	2	ditto	Sale by wholesale of opium	ditto	–	20
„	Pakôkku	1	ditto	Sale by retail of opium	ditto	–	2,050
„	Minbu	1	ditto	ditto	ditto	–	4,640
„	ditto	2	ditto	ditto	ditto	–	
„	Lower Chindwin	1	ditto	ditto	ditto	–	2,050
„	Upper Chindwin	1	ditto	ditto	ditto	–	570
„	Yamèthin	1	ditto	ditto	ditto	–	3,250
„	Pyinmana	1	ditto	ditto	ditto	–	8,000

I.—Liquor—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, and Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Fixed fee	Form II.	There are about 1,097 Non-Burman residents in the places where shops are open in the district.	Meiktila	3,983	1,034	202,880	3,770	—
Auction	Form III.		Thazi	211	55			
- ditto	- ditto		Meiktila	3,983	1,034			
Fixed fee	Form III. A.		Thazi	211	55			
- ditto	Form IV.		Mahlaing	2,005	5			
- ditto	Form V.							
Auction	Form VIII.							
Fixed fee	Form X.							
Auction	Form XV.							
- ditto	- ditto							
- ditto	- ditto	There are about 3,124 Non-Burman residents in the places where shops are open in the district.	Yamèthin	6,584	2,111	152,271	8,351	—
- ditto	Form III.		Pyawbwè	4,263	1,013			
- ditto	- ditto		Yamèthin	6,584	2,111			
Fixed fee	Form III. A.		Pyawbwè	4,263	1,013			
- ditto	Form IV.		Yamèthin	6,584	2,111			
- ditto	- ditto		Pyawbwè	4,263	1,013			
- ditto	- ditto		Yamèthin	6,584	2,111			
Auction	Form VIII.		Pyawbwè	4,263	1,013			
- ditto	- ditto							
- ditto	- ditto							
Fixed fee	Form X.							
Auction	Form XV.							
- ditto	- ditto							
Auction	Form III.	There are about 3,365 Non-Burman residents in places where shops are open.	Pyinmana	12,926	5,227	49,098	7,251	—
Fixed fee	Form III. A.							
- ditto	Form IV.							
- ditto	- ditto							
Auction	Form VIII.							
- ditto	- ditto							
- ditto	Form XV.							
- ditto	- ditto		Lèwè	1,187	138			

II.—OPIUM.

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, and Non-Burmans who are not Buddhists.	Place at which the License is or was sold.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction	Form IV.	29,465	Mandalay	188,815	29,465	326,963	47,097	—
- ditto	- ditto		Maymyo	–	–	–	–	—
- ditto	- ditto		Mandalay	188,815	29,465	326,963	47,097	—
- ditto	- ditto							
Fixed fee	Form II.							
Auction	Form IV.	33,482	Mogaung	2,427	922	20,775	33,482	—
- ditto	- ditto		Jade Mines	–	–			
Fixed fee	Form II.		Bhamo	8,046	5,210			
- ditto	- ditto		Mogaung	2,427	922			
Auction	Form IV.	16,225	Katha	2,596	1,073	43,104	16,225	—
- ditto	- ditto		Wuntho	850	850			
- ditto	- ditto		Banmauk	–	–			
Fixed fee	Form II.		Katha	2,596	1,073			
Auction	Form IV.	14,568	Mogôk	4,401	2,816	11,566	14,568	—
- ditto	- ditto	6,415	Myingyan	19,790	5,230	344,996	6,415	—
Fixed fee	Form II.							
Auction	Form IV.	18,877	Pakôkku	18,897	608	284,876	18,877	—
- ditto	- ditto	18,395	Minbu	7,270	1,417	206,080	18,395	—
- ditto	- ditto		Sinbyugyun	–	–			
- ditto	- ditto	1,191 Non-Burman residents.	Mônywa	6,316	206	231,054	1,191	—
- ditto	- ditto	21,443	Homalin	–	–	–	–	—
- ditto	- ditto	3,124 Non-Burman residents.	Yamèthin	6,584	2,111	152,271	8,351	—
- ditto	- ditto	3,365 Non-Burman residents.	Pyinmana	12,926	3,227	49,098	7,251	—

FORMS OF LIQUOR LICENSES.

Form I.

LICENSE to (construct) work (or possess) a Distillery after the English method or Brewery.

District.
No. of license in register.
Name of distiller.
In what locality.

Note.—Counterpart of this to be signed by the holder and filed in the Collector's Office.

Be it known that , resident of , is hereby authorised by the undersigned, Collector of , to (construct) work (possess) a distillery [or brewery] at in the district of until the 31st March 18 next, after which this license will cease to have effect, unless renewed for the following year.

1.—The conditions of this license are that the holder conform to the provisions of the Excise Act, 1881, and of all rules which have been, or which may from time to time be lawfully made thereunder.

2.—If the said commit any breach of the Excise Act, 1881, or of the rules lawfully made thereunder, this license may be cancelled by the Collector.

The 18 . Collector.

Form II.

LICENSE for the wholesale vend of Spirituous and Malt Liquors manufactured in a Distillery or Brewery established in Upper Burma under Section 5 of the Act.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known that resident of , is hereby authorised by the undersigned, the Collector of , to sell spirituous and malt liquors manufactured at a distillery established in Upper Burma under section 5 by wholesale in his premises, from the date of this license to the 31st March 18 , subject to the conditions stated below:—

1.—That he pay to Government, in advance for the year, a fee of R50.

2.—That he sell spirit or malt liquor only in a quantity exceeding two imperial gallons or twelve reputed quart bottles at each sale.

3.—That he do not sell any liquor whatever except that manufactured at the distillery.

4.—That he constantly exhibit at his place of vend a sign-board bearing his name, and the words, "Licensed to vend spirituous and malt liquor manufactured at the licensed distillery of by wholesale."

5.—That he do not sell liquor to any Burman.

6.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner or agent, or any other person employed in the premises for which the license is given.

The 18 . Collector.

Form III.

LICENSE for the retail vend of Spirituous Liquors manufactured at Distilleries established in Upper Burma, to be drunk on the premises or removed.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known that , resident of , is hereby authorised by the undersigned, the Collector of , to open a shop at * for the sale by retail of spirituous liquors manufactured in Upper Burma from the date of this license to the 31st March 189 .

Note.—Counterpart to be signed by the holder and filed in the Collector's Office.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles:—

1.—That he pay to Govrenment in advance a sum of R , being one-quarter of the purchase money, and do pay the remaining portion on or before the following date, that is to say,—

on or before the one-quarter;
on or before the one-quarter;
on or before the one-quarter.

2.—That all liquors sold under this license be bought from a local licensed distillery, or purchased from a licensed wholesale dealer.

3.—That the holder of this license do not, under colour thereof, sell any other liquor than that for which this license is granted, or keep any other liquor in his shop.

4.—That he effect his sales of liquor only in the shop for which this license is granted.

5.—That he do not sell to one person in any one day more than two imperial gallons, or 12 quart bottles of any liquor.

6.—That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person therein during the night.

7.—That he do not receive any wearing apparel or other goods in barter for liquor.

8.—That he do not sublet his shop or transfer his license.

9.—That he do not sell any liquor to any European soldier or to any Burman.

10.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

11.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, both in English and Burmese:—

(Name of Vendor.)

"Licensed to sell by retail, to be drunk on the premises or removed, spirituous liquor manufactured in Upper Burma."

12.—That he at once produce his license for inspection on demand of any Excise Officer, and do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night

13.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the licensed holder, or his partner or agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 189 . Collector.

* Here enter town or village and locality therein.

Form IIIA.

LICENSE for the retail vend of Malt Liquors manufactured in a Licensed Brewery in Burma, to be drunk on the premises or removed.

District.
No. of license in register.
Name of licensed vendor.
Locality of vend.

Note.—Counterpart to be signed by the holder and filed in the Collector's Office.

Be it known that , resident of , is hereby authorised by the Collector of to open a shop at for the sale by retail of malt liquor manufactured in Burma from the date of this license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles:—

1.—That all malt liquors sold under the license be bought from a local licensed brewery or purchased from a licensed wholesale dealer.

2.—That the holder of this license do not, under colour thereof, sell any imported malt liquors.

3.—That he effect his sales only in the shop for which the license is granted, and that he do not sell liquor in any other place or establish a second shop without another separate license.

4.—That he do not sell to one person in any one day more than two imperial gallons or twelve quart bottles of any malt liquor which he is authorised to sell.

5.—That he do not receive any wearing apparel or other goods in barter for liquor.

6.—That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p m., and that he do not harbour suspicious characters therein.

7.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

8.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, both in English and Burmese:—

(Name of Vendor.)

"Licensed to sell by retail, to be drunk on the premises or removed, malt liquor manfactured at breweries in Burma."

9.—That he at once produce for inspection, on demand of any Excise Officer above the rank of constable, his license, and do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

10.—That he do not sell any liquor to any European soldier.

11.—That the shop for which this license is granted have but one door for ingress and egress.

The infringement of the above conditions will subject the license-holder to forfeiture of this license, in addition to the penalties prescribed in sections 37, 39, and 40 of Act XXII. of 1881, or any other penalties he may have incurred.

The 18 . Collector.

Form IV.

LICENSE for the wholesale vend of Foreign Spirit and Foreign Fermented Liquor.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known that , resident of , is hereby authorized by the undersigned, Collector of , to sell foreign spirit and foreign fermented liquor wholesale in his premises at till the 31st March 18 , subject to the conditions stated below :—

Note.—Counterpart to be signed by the holder and filed in the Office of the Collector.

1.—That he pay to Government, in advance for the year, a fee of R100.

2.—That he sell either foreign spirituous or fermented liquor in a quantity not less than two imperial gallons, or twelve reputed quart bottles at one time.

Illustration.—A sale at one time of an assortment consisting of two imperial gallons of both foreign spirituous and fermented liquor is not permissible A sale at one time of two imperial gallons of spirituous liquor or two imperial gallons of fermented liquor is compulsory.

3.—That he constantly exhibit a sign-board at his place of vend bearing his name and the words "Licensed to vend foreign spirit and foreign fermented liquor by wholesale."

4.—That he do not sell liquor to any European soldier or Burman.

5.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form V.

LICENSE at a Fixed Fee for the retail vend of Spirits and Fermented Liquors manufactured anywhere except in Asia in quantities of not less than one pint bottle, not to be drunk on the premises.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known to all concerned that , resident of , is hereby authorized by the undersigned, Collector of , to open a shop at , from the date of this license to the 31st March 18 , for the sale by retail of foreign spirit and fermented liquor manufactured anywhere except in Asia.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles :—

1.—That he pay to Government, in advance, a fee of R500.

2.—That he do not sell any liquor manufactured in Asia.

3.—That he effect his sale of liquors only in the shop for which this license is granted, and that he do not sell liquor in any other place or establish a second shop.

4.—That he do not sell more than two imperial gallons or twelve reputed quart bottles, or less than one pint bottle of liquor, to any person at one sale.

5.—That he do not allow any liquor to be drunk in his shop or on his premises.

6.—That he did not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 6 p.m., and that he did not harbour any person therein during the night.

7.—That he do not receive any wearing apparel or other goods in barter for liquor.

8.—That he do not sublet his shop or transfer his license.

9.- That he do not sell any kind of liqour to any European soldier or to any Burman.

10.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription in English and in Burmese :—

" Licensed to sell by retail spirituous liquors manufactured anywhere except in Asia, in quantities of not less than one pint bottle, not to be drunk on the premises."

11.—That he produce his license for inspection on demand of any Excise Officer, and that he do not prevent any Excise Officer above the rank of a constable from entering his shop at any hour of the day or night.

12.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given.

The 18 . Collector.

Form VI.

LICENSE for the retail vend of Foreign Spirit and Foreign Fermented Liquor not to be drunk on the premises.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Note.- Counterpart of this will be signed by the license-holder and deposited in the Collector's Office.

Be it known to all concerned that , resident of , is hereby authorised by the undersigned, Collector of , to open a shop at in from the date of this license to the 31st March, for the sale, by retail, of foreign spirit and foreign fermented liquor, not to be drunk on the premises.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles:

1.—That he pay to Government, in advance, the sum of R , being one-quarter of the purchase money, and do pay the remaining portion on or before the following dates, that is to say;—

on or before the one-quarter;
on or before the one-quarter;
on or before the one-quarter.

2.—That he sell no other liquor than that for which this license is granted.

3.—That he effect his sale of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.

4.—That he do not sell more than two imperial gallons, or 12 reputed quart bottles, or less than one pint bottle, to any person at one time.

5.—That he do not allow any liquor to be drunk in his shop or on his premises.

6.—That he do not open his shop, or affect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person therein during the night.

7.—That he do not receive any wearing apparel or other goods in barter for liquor.

8.—That he do not sublet his shop or transfer his license.

9.—That

9.—That he do not sell any kind of liquor to any European soldier or to any Burman.

10.—That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription in English and in Burmese :—

(Name of Vendor.)

"Licensed to sell by retail foreign spirit and foreign fermented liquor in quantities of not less than one pint bottle, not to be drunk on the premises."

11.—That he produce his license for inspection on demand of any Excise Officer, and that he do not prevent any Excise Officer from entering his shop at any hour of the day or night.

12.—This license may be cancelled by the collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given; and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form VII.

LICENSE for the retail vend of Foreign Spirit and Foreign Fermented Liquor in Public-houses, not to be removed from the premises.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known to all concerned that , resident of , is hereby authorised by the undersigned, collector of , to sell foreign spirit and foreign fermented liquor by retail at a public-house situate at from the date of this license to the 31st March 18 .

Note.—Counterpart of this to be signed by the license-holder and deposited in the Collector's Office.

It is required of , as a condition of the license remaining in force, that he duly and faithfully abide by the following conditions :—

1.—That he pay to Government, in advance, the sum of R , being one-quarter of the purchase-money, and do pay the remaining portion on or before the following dates, that is to say,—

on or before the one-quarter ;
on or before the one-quarter ;
on or before the one-quarter.

2.—That he sell no other liquor than that for which this license is granted.

3.—That he sell liquor only at the public-house for which this license is granted, and that he do not permit the removal from the premises of the liquor sold.

4.—That he do not open the said public-house, or effect sales therein, before sunrise nor keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person during the night.

5.—That he do not receive any wearing-apparel or other goods in barter for liquor.

6.—That he do not sublet his shop or transfer his license.

7.—That he do not sell any kind of liquor whatever to any European soldier or to any Burman

8.—That he maintain peace and good order within the precincts of the said public-house.

9.—That he do not permit persons of notoriously bad character to resort to his public-house ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his public-house.

10.—That the public-house for which this license is granted be kept in substantial repair, and have but one door for ingress and egress.

11.—That he have constantly fixed up at the entrance of his public-house a sign-board bearing the following inscription in English:—

(Name of Vendor or Vendors.)

"Licensed to sell by retail foreign spirit and foreign fermented liquor to be drunk on the premises only."

12.—That he produce his license for inspection on demand of any Excise Officer, and that he do not prevent any Excise Officer from entering his shop at any hour of the day or night.

13.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given, and in such cases any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

FORM VIII.

LICENSE for the retail vend of Foreign Spirit and Foreign Fermented Liquor to be drunk on the premises or removed.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Note.—Counterpart to be signed by the holder and filed in the Collector's office.

Be it known that , resident of , is hereby authorised by the undersigned, the Collector of , to open a shop at for the sale by retail of foreign spirit and foreign fermented liquors from the date of this license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles:—

1.—That he pay to Government in advance the sum of Rs. being one-quarter of the purchase-money, and do pay the remaining portion on or before the following dates, that is to say,—

on or before the one-quarter;
on or before the one-quarter;
on or before the one-quarter.

2.—That he sell no other liquor than that for which this license is granted.

3.—That he effect his sales of liquor only in the shop for which this license is granted, and that he do not sell liquor in any other place.

4.—That he do not sell more than two imperial gallons or more than twelve reputed quart bottles to any person in one day.

5.—That he do not open his shop, or effect sales therein, before sunrise or keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person therein during the night.

6.—That he do not receive any wearing apparel or other goods in barter for liquor.

7.—That he do not sublet his shop or transfer his license.

8.—That he do not sell any liquor whatever to any European soldier or to any Burman.

9.—That he maintain peace and good order within the precincts of his shop.

10.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein, and that he give information to the nearest magistrate or police officer of any suspected persons who may resort to his shop.

11.—That

11.—That the shop for which this license is granted be kept in substantial repair, and that it have but one door for ingress and egress.

12.—That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription both in English and Burmese:—

(Name of Vendor.)

"Licensed to sell by retail, to be drunk on the premises or removed, foreign spirit and foreign fermented liquor."

13.—That he at once produce his license for inspection on demand of any Excise Officer, and do not prevent any Excise Officer from entering his shop at any hour of the day or night.

14.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder or his partner, or his agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

FORM IX.

LICENSE for the retail vend of Spirits and Fermented Liquor manufactured anywhere except in Asia in an Hotel, not to be removed from the premises.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known to all concerned that , resident of , is hereby authorised by the undersigned, Collector of , to sell by retail foreign spirit and foreign fermented liquor manufactured anywhere except in Asia at an hotel situate at from the date of this license to the 31st March 18 .

Note.—Counterpart of this to be signed by the license-holder and filed in the Collector's office.

It is required of , as a condition of the license remaining in force, that he duly and faithfully abide by the following conditions:—

1.—That he pay to Government in advance a fee of 100 rupees.

2.—That he sell liquor only at the hotel for which this license is granted, and only to residents in the hotel, and to *bonâ fide* travellers, and do not permit the liquor to be removed from the premises.

3.—That he sell no spirituous or fermented liquors manufactured in Asia.

4.—That he maintain peace and good order within the precincts of the said hotel.

5.—That he do not sell any kind of liquor whatever to any European soldier or to any Burman.

This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or his agent, or any other person employed in the premises for which the license is given.

The 18 . Collector.

FORM X.

LICENSE for the retail vend of Spirits and Fermented Liquor, manufactured anywhere except in Asia, at the bar of an Hotel or a Refreshment-room at a Railway Station, to be drunk on the premises only.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known to all concerned that , resident of , is hereby authorised by the undersigned, Collector of , to sell foreign spirit and foreign fermented liquor by retail at

Note.—Counterpart of this to be signed by the license-holder and filed in the Collector's office.

at the bar of an hotel (or refreshment-room) situated at from the date of this license to the 31st March 18 .

It is required of , as a condition of the license remaining in force, that he duly and faithfully abide by the following articles:—

1.—That he pay to Government a fee of 500 Rs.

2.—That he sell liquor only at the bar for which the license is granted, and that he do not permit the liquor to be removed from the premises.

3.—That he do not sell liquor to any Burman.

(In the case of an hotel.)

4.—That the bar shall be within the hotel, and not opening directly on the street.

5.—That he sell no spirituous or fermented liquors manufactured in Upper Burma or in any other part of Asia.

6.—That he maintain peace and good order at the said bar.

7.—That he do not sell any kind of liquor whatever to any European soldier or to any Burman.

8.—That he produce his license for inspection on demand of any Excise Officer, and that he do not prevent any Excise Officer above the rank of a constable from entering the premises at any hour of the day or night.

9.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or his agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 Collector.

Form XI.

LICENSE to sell Imported Spirit and Imported Fermented Liquor to passengers and others on board Steamers and other Vessels employed in the inland or interport traffic of Upper Burma.

District.
No. of license in register.
Name of vendor.
Name of vessel.

Note.—Counterpart of this to be signed by the license-holder and filed in the Collector's Office.

Be it known that , for the time being of the employed in the inland (or interport) traffic of Upper Burma, is hereby authorised by the undersigned, Collector of , to sell therein by retail wines, spirits, and beer till the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

1.—That he pay to Government, in advance, a fee of Rs.

2.—That he do not sell the above spirits or liquors to any persons except such as are at the time employed in, or passengers upon, the said vessel, and that he do confine their sale to the said vessel only, and do not sell for removal from the vessel.

3.—That he do not sell any liquor to any Burman.

4.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or his agent, or any other person employed in the premises for which the license is given.

The 18 . Collector.

Form XIIA.

LICENSE for the manufacture of Spirits in a Government Distillery after the Native method, and for the sale of Spirits so manufactured.

District.
Registered No.
Name.
Locality of distillery.

Be it known to all concerned that , resident of , is hereby authorised by the undersigned, Collector of , to erect a still and distil spirits in the distillery, and also to open a shop at for the sale of spirits so manufactured from the date of this license up to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

1.—That he do pay to the Government, in advance, a sum of Rs. being one-quarter of the purchase money, and do pay the remaining portion on the following dates, that is to say,—

on the one-quarter;
on the one-quarter;
on the one-quarter.

2.—That he work only still , which shall not be capable of containing gallons, or quart bottles in the boiler, and that he do not work his still before sunrise or after sunset.

3.—That he work his still only days in the , and that he give notice to the resident officer in charge of the police station of the days on which he intends to work his still.

4.—That he sell no spirits but the produce of his still.

5.—That he effect sales of spirits only in the shop for which this license is granted, and that he do not sell spirits in any other place, or establish a second shop without another separate license.

6.—That he do not sell more than quart bottle to any person in one day.

7.—That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person therein during the night.

8.—That he do not receive any wearing-apparel or other goods in barter for liquor.

9.—That he do not sub-let his shop or transfer his license.

10.—That he do not sell any kind of liquor whatever to any European soldier or to any Burman.

11.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to the shop.

12.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription in Burmese :—

(Name of Vendor.)
" Licensed manufacturer and vendor of country spirits."

13.—That he do not adulterate, so as to render it noxious to health, any liquor sold by him.

 14.—That

14.—That he will at once produce his license on the demand of any Excise Officer, and that he do not prevent any Excise Officer from entering his shop at any hour of the day or night.

15.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or his agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form XIIB.

LICENSE for the Manufacture and Sale of Country Spirits to be drunk on the premises or removed.

District.
Registered No.
Name.
Locality of Shop.

Note.—Counterpart of this to be signed by the license-holder, and filed in the Collector's Office.

Be it known to all concerned that , resident of , is hereby authorised by the undersigned, Collector of , to work a still at , in , for the manufacture of country spirits, and also to open a shop at the same place for the sale of the spirits which he may manufacture, from the date of this license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

1.—That he do pay to the Government, in advance, a sum of Rs. being one-quarter of the purchase money, and do pay the remaining portion on the following dates, that is to say,—

on the one-quarter;
on the one-quarter;
on the one-quarter.

2.—That he work only still , which shall not be capable of containing more than gallons, or quart bottles in the boiler, and that he do not work his still before sunrise or after sunset.

3.—That he work his still only days in the , and that he give notice to the resident officer in charge of the police station of the days on which he intends to work his still.

4.—That he sell no spirits but the produce of his still.

5.—That he effect sales of spirits only in the shop for which this license is granted, and that he do not sell spirits in any other place, or establish a second shop, without another separate license.

6.—That he do not sell more than quart bottle to any person in one day.

7.—That he do not open his shop or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person therein during the night.

8.—That he do not receive any wearing apparel or other goods in barter for liquor.

9.—That he do not sublet his shop or transfer his license.

10.—That he do not sell any kind of liquor whatever to any European soldier or to any Burman.

11.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give

give information to the nearest Magistrate or Police Officer of any suspected person who may resort to the shop.

12.—That he have constantly fixed up at the entrance of his shop, a sign-board bearing the following inscription in Burmese :—

(Name of Vendor.)

"Licensed manufacturer and vendor of country spirits."

13.—That he do not adulterate, so as to render it noxious to health, any liquor sold by him.

14.—That he will at once produce his license on the demand of any Excise Officer, and that he do not prevent any Excise Officer from entering his shop at any hour of the day or night.

15.—This license may be cancelled by the Collector, if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or his agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form XIII.

LICENSE for the retail vend of Country Spirits to be drunk on the premises only.

District.
No. of license in register.
Name of vendor.
Locality of vend.

Be it known that , resident of , is hereby authorised by the undersigned, the Collector of , to open a shop at for the sale, by retail, of country spirits manufactured at the outstill at from to the .

Note.—Counterpart to be signed by the holder, and filed in the Collector's Office.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

1.—That he pay to Government, in advance, a sum of R. , being one-quarter of the purchase-money, and do pay the remaining portion on or before the following dates, that is to say :—

on or before the	one-quarter ;
on or before the	one-quarter ;
on or before the	one-quarter.

2.—That the holder of this license do not, under colour thereof, sell any other liquor than country spirits manufactured at the outstill, or keep any other liquor in his shop.

3.—That he effect his sales of liquor only in the shop for which this license is granted.

4.—That he do not sell to one person in any one day more than one quart bottle of liquor, and that he do not allow it to be removed from the premises.

5.—That he do not open his shop or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p.m., and that he do not harbour any person therein during the night.

6.—That he do not receive any wearing apparel or other goods in barter for liquor.

7.—That he do not sublet his shop or transfer his license.

8.—That he do not sell any liquor to any European soldier or to any Burman.

9.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he

give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

10.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription both in English and in Burmese :—

(Name of Vendor.)

"Licensed to sell by retail, to be drunk on the premises, country spirit manufactured at ."

11.—That he at once produce his license for inspection on demand of any Excise Officer, and do not prevent any Excise Officer from entering his shop at any hour of the day or night.

12.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form XIV.

LICENSE to manufacture and sell by retail Country Fermented Liquor manufactured from Rice to be drunk on or removed from the premises.

District.
Register No. of license.
Name of vendor.
Locality of shop.

Note.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

Be it known that , resident of in the district of , is hereby authorised by the undersigned, Collector of , to open a shop for the manufacture and sale by retail of at from the date of this license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

1.—That he pay to Government, in advance, a sum of Rs. , being one-quarter of the purchase-money, and do pay the remaining portion on the following dates, that is to say,—

on the one-quarter ;
on the one-quarter ;
on the one-quarter.

2.—That he sell no other liquor than that for which this license is granted and do not keep any other liquor in his shop.

3.—That he effect sales only in the shop for which this license is granted, and that he do not sell fermented liquor in any other place, or establish a second shop without a separate license.

4.—That he do not sell more than four reputed quart bottles to one person in one day.

5.—That he do not open his shop, or effect sales therein, before sunrise ; that he do not keep it open, or effect sales therein, after 8 p.m. ; and that he do not harbour any person therein during the night.

6.—That he do not receive any wearing-apparel or other goods in barter for liquor.

7.—That he do not sublet his shop or transfer his license.

8.—That he do not sell any kind of liquor whatever to any European soldier or to any Burman.

9.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest magistrate or police officer of the resort to his shop of any suspected person.

10.—That

10.—That he do not adulterate, so as to render it noxious to health, any liquor sold by him.

11.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription in Burmese :—

(Name of vendor.)
"Licensed vendor of ."

12.—That he will at once produce his license on the demand of any excise officer, and that he do not prevent any excise officer from entering his shop at any hour of the day or night.

13.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form XV.

LICENSE to sell Tari or Dhaniye, or Onye by retail, to be drunk on the premises.

District.
Register No. of license.
Name of vendor.
Locality of shop or shops.
Circles from which the palm-juice is to be obtained.

Be it known that , resident of , in the district of , is hereby authorised by the undersigned, Collector of , to open shop for the sale, by retail, of tari at , from the date of this license to the 31st March 18 .

Note.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

1.—That he pay to Government, in advance, the sum of Rs. , being one-quarter of the purchase money, and do pay the remaining portion on the following dates, that is to say,—

on the one-quarter;
on the one-quarter;
on the one-quarter.

2.—That he sell no other liquor than the juice of palm-trees, and that he sell only the produce of palm or date trees growing within the limits of the circles named in this license. (To be inserted only if circles are fixed.)

3.—That he effect sales only in the shop for which this license is granted, and that he do not sell tari in any other place, or establish a second shop without a separate license.

4.—That he do not sell more than four reputed quart bottles to one person in one day.

5.—That he do not open his shop, or effect sales therein, before sunrise; that he do not keep it open, or effect sales therein, after 8 p.m.; and that he do not harbour any person therein during the night.

6.—That he do not receive any wearing-apparel or other goods in barter for liquor.

7.—That he do not sublet his shop or transfer his license.

8.—That he do not sell tari to any European soldier.

9.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest magistrate or police officer of any suspected person who may resort to his shop.

10.—That he do not adulterate, so as to render it noxious to health, any liquor sold by him.

11. That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription in Burmese :—

(Name of vendor.)

"Licensed vendor of tari."

12.—That he will at once produce his license on demand of any excise officer, and that he do not prevent any excise officer from entering his shop at any hour of the day or night.

13.—This license may be cancelled by the Collector if any breach of the Excise Act, or of the rules thereunder, or of the above conditions, is committed by the license-holder, or his partner, or agent, or any other person employed in the premises for which the license is given, and in such case any liquor found on the license-holder's premises may be confiscated.

The 18 . Collector.

Form XVI.

LICENSE to sell Tari to a Licensed Vendor.

Register No. of license.
Name of vendor.
Circle in which trees are situated.

Note.—Counterpart of this will be deposited in the Collector's office.

Be it known that , resident of , in the district of , is hereby authorised, by the undersigned, Collector of , to sell , the produce of his palm-trees situate at to the holder of a license to sell tari by retail at .

1.—The license-holder shall pay to Government a sum of Rs. being one anna a tree, for tree .

2.—Neither the holder of this license nor his servants shall sell the produce of his trees to any person other than the said . Breach of this condition will render the holder of this license liable to forfeit it as well as to the penalties prescribed by the Excise Act, 1881.

UPPER BURMA.

Form No. II.

LICENSE for wholesale vend of Opium granted under Rule 36.

License to sell opium* and poppy-heads is granted to subject to the undermentioned conditions and to all other provisions relating to the wholesale vend of these articles contained in the Opium Act, 1878, and in the rules published thereunder:

* "Opium" means the inspissated juice of the poppy, preparations or admixtures thereof intended for medical purposes, and *beinsè*, but does not include poppy-heads, nor *kunbón*, nor *beinchi*, nor *beinye*, nor any preparation or admixture thereof, nor any other intoxicating or narcotic preparation of opium or of the poppy.

I.—That he shall only sell opium and poppy-heads in the districts and places specified below.

II.—That he shall only sell these articles to other holders of licenses for wholesale vend, and to licensed vendors and farmers, and other persons specially licensed under Rules 34 and 35, in quantities not less than 10 seers in the case of opium, and not less than 5 seers in the case of poppy-heads.

III.—That he shall not sell these articles to Burmans.

IV.—That he shall not permit opium to be eaten, or smoked, or consumed in any way on the premises of his shop.

Districts and places in which opium, intoxicating drugs, and poppy-heads may be sold :—

This license remains in force from date of issue until the 1st April 189 , and shall be returned on expiry to the Deputy Commissioner of the district.

Dated 189 .

Deputy Commissioner.

UPPER BURMA.

Form No. IV.

LICENSE for the retail vend of Opium and Poppy-heads under Rule 39 (*i*).

District.—
No of license in register.—
Name of licensed vendor.—
Locality of shop.—

Be it known that resident of town, township, district, is hereby authorised by the Deputy Commissioner of to sell opium* and poppy-heads, by retail at in from the date of this license to the 1st day of April 189 upon the following conditions:—

*"Opium" means the inspissated juice of the poppy, preparations or admixtures thereof intended for medical purposes, and *beinsé*, but does not include poppy-heads, nor *kunbón*, nor *beinchi*, nor *beinye*, nor any preparation or admixture thereof, nor any other intoxicating or narcotic preparation of opium or of the poppy.

I.—That he will pay to Government a quarterly duty of Rs. , to be paid in advance, the first instalment on receiving this license, and subsequent instalments on or before the first day of every succeeding quarter.

II.—That he will retail opium and poppy-heads only in the shop for which this license is granted.

III. That except to a licensed vendor, a farmer, or a holder of a license for wholesale vend, or a person holding a special license from the Deputy Commissioner under Rule 18, he will not sell to one person at one time more than 10 tolas weight of opium and five seers weight of poppy-heads, or to a medical practitioner more than half a seer of opium or 10 seers of poppy-heads.

IV.—That he will not adulterate the opium sold by him.

V.—That he will not receive any wearing-apparel or other goods in barter for opium or poppy-heads.

VI.—That he will not open his shop or make sales therein before sunrise; that he will not keep it open or make sales therein after 9 p.m.; and that he will not harbour any person therein during the night.

VII.—That he will not sell opium or poppy-heads to any Burman.

VIII.—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein; and that he will give information to the nearest magistrate or police officer of the presence of any suspected person who may resort to his shop.

IX.—That he will not permit opium to be eaten, or smoked, or consumed in any way on the premises of his shop.

X.—That he will have constantly fixed up at the entrance of his shop a sign-board, bearing the following inscription in legible characters in the vernacular language of the country:

(Name of vendor.)

"Licensed to retail opium and poppy-heads."

XI.—That he will keep up daily an account in the following form, showing the receipts and deliveries of opium at his shop each day, and the balance in store:—

Date	Quantity of Opium in Store from Yesterday.	Quantity of Poppy-Heads in Store from Yesterday.	Quantity of Opium received this Day, and whence received.	Quantity of Poppy-Heads received this Day, and whence received.	Total Quantity to be Accounted for.		Quantity Sold this Day.		Quantity left in Store.	
					Opium.	Poppy-Heads.	Opium.	Poppy-Heads.	Opium.	Poppy-Heads.

 XII.—That

XII.—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under Section 14 of the Opium Act; and that he will not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—This license shall have effect from to the 1st April 189 , and, unless renewed by the order of the Financial Commissioner by the day of , on which day the period for which it was granted expires, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Deputy Commissioner.

XIV.—This license may be recalled by the Deputy Commissioner—

(*a*) For default of punctual payment of the duty stipulated to be paid in clause;

(*b*) For violation of any of the conditions specified in this license;

(*c*) If the holder of this license be convicted of breach of the peace, or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes, the license-holder shall have no claim to any compensation whatever, or to any refund of any duty or instalment of duty already paid. But it shall be in the discretion of the Deputy Commissioner to make such compensation or refund should he consider it necessary or advisable to do so.

Should the Deputy Commissioner desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified, (*a*), (*b*), and (*c*), he shall give 15 days' previous notice, and remit a sum equal to the duty for 15 days, or, if notice be not given, shall make such further compensation in default of notice as the Commissioner may direct.

XV.—This license may be surrendered by the license-holder on his giving one month's notice to the Deputy Commissioner and paying such fine, not exceeding the amount of the duty for six months, or the amount of the loss caused to Government by the failure to carry out any condition imposed, as the Deputy Commissioner may adjudge. Should the Deputy Commissioner be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Chief Revenue authority, remit the fine.

XVI.—On the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium and poppy-heads shall be forfeited He will also be liable to the punishment prescribed by law for the specific offence committed.

Note.—In the case of licenses in Forms IV. and V., granted in the Bhamo and Ruby Mines districts, the following condition shall for the present be omitted, namely:—

Condition IX., of Form IV., and Condition X., of Form V. "That he will not permit opium to be eaten, or smoked, or consumed in any way on the premises of his shop."

ABSTRACT of LICENSES for 1892-93, as by the form used in Parliamentary Paper, No. 319, dated 2nd August 1888.

A.—LIQUOR LICENSES.

		Rs.
Mandalay	53 licenses paying	65,585
Bhamo	18 „ „	16,620
Katha	8 „ „	16,625
Ruby Mines	7 „ „	15,100
Shwebo	21 „ „	13,520
Ye-u	6 „ „	1,910
Sagaing	13 „ „	7,155
Lower Chindwin	5 „ „	5,400
Upper Chindwin	12 „ „	9,750
Myingyan	19 „ „	18,500
Pakokku	23 „ „	14,625
Minbu	18 „ „	9,519
Magwe	14 „ „	9,175
Kyaukse	8 „ „	4,805
Meiktila	11 „ „	7,260
Yamethin	12 „ „	5,820
Pyinmana	8 „ „	9,410
TOTAL	256 licenses paying	2,30,779

B.—OPIUM LICENSES.

Mandalay	5 licenses paying	20,020
Bhamo	4 „ „	2,920
Katha	4 „ „	4,495
Ruby Mines	1 license „	7,400
Myingyan	2 licenses „	4,020
Pakokku	1 license „	2,050
Minbu	2 licenses „	4,640
Lower Chindwin	1 license „	2,050
Upper Chindwin	1 „ „	570
Yamethin	1 „ „	3,250
Pyinmana	1 „ „	8,000
TOTAL	23 licenses paying	59,415

REVISED RETURNS of LIQUOR and OPIUM LICENSES issued during 1888–89 to 1891–92, together

I.—LIQUOR.

YEAR.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. *a.*
1888–89	Mandalay	1	26 Mar 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	106,033 –
,,	ditto	2	21 Mar. 1888	Retail vend of tari to be drunk on the premises	ditto	–	15,200 –
,,	ditto	3	5 April 1888	Wholesale vend of malt liquor manufactured in a brewery.	ditto	–	64 –
,,	ditto	4	3 April 1888	Retail vend of non-Asiatic liquor at the bar of an hotel.	ditto	–	200 –
,,	ditto	5	25 July 1888	ditto ditto	Nine months	–	200 –
,,	ditto	6	22 Mar. 1888	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	One year	–	10,220 –
,,	ditto	7	23 Mar. 1889	ditto ditto	ditto	–	9,500 –
,,	ditto	8	ditto	ditto ditto	ditto	–	9,300 –
,,	ditto	9	ditto	ditto ditto	ditto	–	5,318 –
,,	ditto	10	ditto	ditto ditto	ditto	–	5,017 –
,,	ditto	11	ditto	ditto ditto	ditto	–	8,500 –
,,	ditto	12	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	870 –
,,	ditto	13	ditto	ditto ditto	ditto	–	660 –
,,	ditto	14	ditto	ditto ditto	ditto	–	570 –
,,	ditto	15	24 Mar. 1889	ditto ditto	ditto	–	750 –
,,	ditto	16	23 Mar. 1889	ditto ditto	ditto	–	860 –
,,	ditto	17	24 Mar. 1889	ditto ditto	ditto	–	730 –
,,	ditto	18	23 Mar. 1889	ditto ditto	ditto	–	770 –
,,	ditto	19	24 Mar. 1889	ditto ditto	ditto	–	810 –
1889–90	ditto	1	3 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	2	ditto	ditto ditto	ditto	–	100 –
,,	ditto	3	28 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	4	6 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	5	19 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	6	21 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	7	20 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	8	21 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	9	20 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	10	ditto	ditto ditto	ditto	–	100 –
,,	ditto	11	20 Mar. 1889	ditto ditto	ditto	–	100 –
,,	ditto	12	ditto	ditto ditto	ditto	–	100 –
,,	ditto	13	ditto	ditto ditto	ditto	–	100 –
,,	ditto	14	19 Mar. 1889	To work a brewery after the English method	ditto	–	100 –
,,	ditto	15	18 Mar. 1889	Wholesale vend of malt liquor manufactured in a brewery.	ditto	–	50 –
,,	ditto	16	27 Mar. 1889	Retail vend of non-Asiatic liquor at the bar of an hotel.	ditto	–	500 –
,,	ditto	17	ditto	ditto ditto	ditto	–	500 –
,,	ditto	18	ditto	ditto ditto	ditto	–	125 –
,,	ditto	19	28 Mar. 1889	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	11,000 –
,,	ditto	20	26 Mar. 1889	ditto ditto	ditto	–	8,100 –
,,	ditto	21	27 Mar. 1889	Retail vend of foreign spirits and foreign fermented liquor in public-houses not to be removed from the premises.	ditto	–	7,800 –
,,	ditto	22	29 Mar. 1889	ditto ditto	ditto	–	7,100 –
,,	ditto	23	28 Mar. 1889	ditto ditto	ditto	–	6,000 –
,,	ditto	24	26 Mar. 1889	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	80,631 –
,,	ditto	25	25 Mar. 1889	Retail vend of tari to be drunk on the premises	ditto	–	15,320 –
1890–91	ditto	1	8 Mar. 1890	To work a distillery after the English method	ditto	–	50 –
,,	ditto	2	14 Mar. 1890	To work a brewery after the English method	ditto	–	1,000 –
,,	ditto	3	ditto	Wholesale vend of malt liquor manufactured in a brewery.	ditto	–	50 –
,,	ditto	4	20 Mar. 1890	Wholesale vend of spirituous liquor manufactured in a distillery.	ditto	–	50 –
,,	ditto	5	18 Mar. 1890	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
,,	ditto	6	ditto	ditto ditto	ditto	–	100 –
,,	ditto	7	ditto	ditto ditto	ditto	–	100 –
,,	ditto	8	ditto	ditto ditto	ditto	–	100 –
,,	ditto	9	19 Mar. 1890	ditto ditto	ditto	–	100 –
,,	ditto	10	ditto	ditto ditto	ditto	–	100 –
,,	ditto	11	20 Mar. 1890	ditto ditto	ditto	–	100 –
,,	ditto	12	25 Mar. 1890	ditto ditto	ditto	–	100 –
,,	ditto	13	28 Mar. 1890	ditto ditto	ditto	–	100 –
,,	ditto	14	31 Mar. 1890	ditto ditto	ditto	–	100 –
,,	ditto	15	9 April 1890	ditto ditto	ditto	–	100 –
,,	ditto	16	11 April 1890	ditto ditto	ditto	–	100 –
,,	ditto	17	21 Mar. 1890	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	6,375 –
,,	ditto	18	19 Mar. 1890	ditto ditto	ditto	–	3,788 –
,,	ditto	19	21 Mar. 1890	ditto ditto	ditto	–	4,050 –
,,	ditto	20	20 Mar. 1890	Retail vend of foreign spirits and foreign fermented liquor in public-houses not to be removed from the premises.	ditto	–	2,386 –
,,	ditto	21	19 Mar. 1890	ditto ditto	ditto	–	4,150 –
,,	ditto	22	18 Mar. 1890	ditto ditto	ditto	–	2,750 –
,,	ditto	23	ditto	ditto ditto	ditto	–	3,900 –
,,	ditto	24	24 Mar. 1890	ditto ditto	ditto	–	3,950 –
,,	ditto	25	20 Mar. 1890	ditto ditto	ditto	–	3,100 –
,,	ditto	26	21 Mar. 1890	Retail vend of non-Asiatic liquor in an hotel	ditto	–	100 –
,,	ditto	27	ditto	Retail vend of non-Asiatic liquor at the bar of an hotel.	ditto	–	500 –
,,	ditto	28	25 Mar. 1890	Retail vend of tari to be drunk on the premises	ditto	–	5,550 –
,,	ditto	29	6 May 1890	ditto	ditto	–	900 –

with an Abstract in the form required by Parliamentary Paper, No. 319, dated 2nd August 1888.

I.—LIQUOR.

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee. 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Auction	Form XII. B.							
ditto	Form XV.							
Fixed fee	Form II.							
ditto	Form X.							
ditto	ditto							
Auction	Form VI.							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	Form IV.							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
Fixed fee	ditto	There are about 22,000 non-Burman residents in the places where shops are open.	Mandalay Town	187,910 (including cantonments.)	29,727 (including cantonments.)	332,742	45,535	The Mandalay Brewery supplies the whole of Upper Burma.
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	Form I.							
ditto	Form II.							
ditto	Form X.							
ditto	ditto							
ditto	ditto							
Auction	Form VI.							
ditto	ditto							
ditto	Form VII.							
ditto	ditto							
ditto	ditto							
ditto	Form XII. B.							
ditto	Form XV.							
Fixed fee	Form I.							
ditto	ditto							
ditto	Form II.							
ditto	ditto							
ditto	Form IV.							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto	29,465	Mandalay Town	188,815	29,465	326,963	47,097	The Mandalay Brewery supplies the whole of Upper Burma.
Auction	Form VI.							
ditto	ditto							
ditto	ditto							
ditto	Form VII.							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
ditto	ditto							
Fixed fee	Form IX.							
ditto	Form X.							
Auction	Form XV.							
ditto	ditto							

I.—Liquor—*continued.*

Year.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1891-92	Mandalay	1	30 Mar. 1890	To work a distillery after the English method	One year	–	100 –
„	ditto	2	31 Mar. 1890	To work a brewery after the English method	ditto	–	100 –
„	ditto	3	30 Mar. 1890	Wholesale vend of spirituous liquor manufactured in a distillery.	ditto	–	50 –
„	ditto	4	31 Mar. 1890	Wholesale vend of malt liquor manufactured in a brewery.	ditto	–	50 –
„	ditto	5	25 Mar. 1890	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	6	24 Mar. 1890	ditto ditto	ditto	–	100 –
„	ditto	7	ditto	ditto ditto	ditto	–	100 –
„	ditto	8	ditto	ditto ditto	ditto	–	100 –
„	ditto	9	ditto	ditto ditto	ditto	–	100 –
„	ditto	10	ditto	ditto ditto	ditto	–	100 –
„	ditto	11	25 Mar. 1890	ditto ditto	ditto	–	100 –
„	ditto	12	ditto	ditto ditto	ditto	–	100 –
„	ditto	13	ditto	ditto ditto	ditto	–	100 –
„	ditto	14	30 Mar. 1890	ditto ditto	ditto	–	100 –
„	ditto	15	ditto	ditto ditto	ditto	–	100 –
„	ditto	16	31 Mar. 1890	ditto ditto	ditto	–	100 –
„	ditto	17	23 Mar. 1890	Retail vend of foreign spirits and foreign fermented liquor in quantities of not less than one pint bottle, not to be drunk on the premises.	ditto	–	1,000 –
„	ditto	18	23 Mar. 1891	ditto ditto	ditto	–	1,000 –
„	ditto	19	25 Mar. 1891	ditto ditto	ditto	–	1,000 –
„	ditto	20	30 Mar. 1891	ditto ditto	ditto	–	1,000 –
„	ditto	21	25 Mar. 1891	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	3,200 –
„	ditto	22	24 Mar. 1891	ditto ditto	ditto	–	4,800 –
„	ditto	23	30 Mar. 1891	ditto ditto	ditto	–	6,500 –
„	ditto	24	25 Mar. 1891	Retail vend of foreign spirits and foreign fermented liquor in public-houses not to be removed from the premises.	ditto	–	3,900 –
„	ditto	25	24 Mar. 1891	ditto ditto	ditto	–	3,450 –
„	ditto	26	25 Mar. 1891	ditto ditto	ditto	–	3,800 –
„	ditto	27	ditto	ditto ditto	ditto	–	5,450 –
„	ditto	28	24 Mar. 1891	ditto ditto	ditto	–	4,150 –
„	ditto	29	31 Mar. 1891	ditto ditto	ditto	–	2,500 –
„	ditto	30	ditto	ditto ditto	ditto	–	1,200 –
„	ditto	31	30 Mar. 1891	Retail vend of non-Asiatic spirits and fermented liquor in an hotel.	ditto	–	100 –
„	ditto	32	ditto	ditto ditto	ditto	–	500 –
„	ditto	33	12 June 1891	ditto ditto	ditto	–	400 –
„	ditto	34	30 Mar. 1891	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	ditto	–	50 –
„	ditto	35	ditto	ditto ditto	ditto	–	50 –
„	ditto	36	ditto	ditto ditto	ditto	–	50 –
„	ditto	37	ditto	ditto ditto	ditto	–	50 –
„	ditto	38	31 Mar. 1891	Retail vend of tari to be drunk on the premises	ditto	–	5,600 –
„	ditto	39	ditto	ditto	ditto	–	1,350 –
„	ditto	40	ditto	ditto	ditto	–	410 –
1888-89	Bhamo	1	2 April 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	3,200 –
„	ditto	2	3 April 1888	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	1,500 –
„	ditto	3	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	450 –
„	ditto	4	2 April 1888	Retail vend of foreign spirits and liquor not to be drunk on the premises.	ditto	–	3,700 –
1889-90	ditto	1	4 April 1889	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	ditto	–	295 –
„	ditto	2	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	4,100 –
„	ditto	3	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be removed from the premises.	ditto	–	600 –
„	ditto	4	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	810 –
„	ditto	5	ditto	ditto ditto	ditto	–	395 –
„	ditto	6	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
1890-91	ditto	1	30 Mar. 1890	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	2,500 –
„	ditto	2	9 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	ditto	–	1,125 –
„	ditto	3	ditto	ditto ditto	ditto	–	6,100 –
„	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	4,050 –
„	ditto	5	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
1891-92	ditto	1	26 Mar. 1891	Retail vend of distillery and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	ditto	–	3,260 –
„	ditto	2	ditto	ditto ditto	ditto	–	720 –
„	ditto	3	31 Mar. 1891	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	9,950 –
„	ditto	5	26 Mar. 1891	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	2,000 –

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee. 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Fixed Fee	Form I.							
- ditto	- ditto							
- ditto	Form II.							
- ditto	- ditto							
- ditto	Form IV.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	Form V.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
Auction	Form VI.	29,465	Mandalay town	188,815	29,465	826,963	47,097	The Mandalay Brewery supplies the whole of Upper Burma.
- ditto	- ditto							
- ditto	- ditto							
- ditto	Form VII.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
Fixed fee	Form IX.							
- ditto	Form X.							
- ditto	- ditto							
- ditto	Form III. A.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	- ditto							
Auction	Form XV.							
- ditto	- ditto							
- ditto	- ditto							
- ditto	Form XII. B.	The Non-Burman population here is about 52,000; Burmans are few.	Bhamo	5,798	5,000	2,500	51,700, excluding the Kachin tracts.	
- ditto	Form IV.							
- ditto	Form XII. B.		Shwegu	1,203	1,000			
- ditto	Form VI.							
- ditto	Form III.		Bhamo	5,798	5,000			
- diito	Form XII. B.							
Fixed fee	Form VII.							
Auction	Form XII. B.		Shwegu	1,203	1,000			
- ditto	- ditto		Mogaung	2,572	2,372			
Fixed fee	Form IV.		Bhamo	5,798	5,000			
Auction	Form XII. B.	33,482	Mogaung	2,427	922	20,775	33,482	
- ditto	Form III.		Shwegu	1,187	557			
- ditto	- ditto							
- ditto	Form VIII.							
Fixed fee	Form IV.		Bhamo	8,048	5,210			
Auction	Form III.							
- ditto	- ditto		Shwegu	1,187	557			
Fixed fee	Form IV.		Bhamo	8,048	5,210			
Auction	Form VIII.							
- ditto	Form XII. B.		Mogaung	2,427	922			

I.—LIQUOR—*continued.*

YEAR.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1891-92	Bhamo	6	26 Mar. 1891	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	100 –
„	ditto	7	ditto	ditto	ditto	–	110 –
„	ditto	8	ditto	ditto	ditto	–	760 –
„	ditto	9	ditto	Retail vend of country spirits to be drunk on the premises.	ditto	–	460 –
„	ditto	10	ditto	ditto	ditto	–	160 –
„	ditto	11	17 April 1891	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	ditto	–	50 –
„	ditto	12	22 May 1891	Retail vend of non-Asiatic liquor at the bar of an hotel.	ditto	–	500 –
„	ditto	13	10 July 1891	Wholesale vend of spirituous and malt liquors manufactured in a distillery in Burma.	Nine months	–	50 –
1888-89	Katha	1	5 May 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises.	Eleven months	–	3,780 –
„	ditto	2	26 Mar. 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	5,540 –
„	ditto	3	5 May 1888	ditto	Eleven months	–	3,200 –
1889-90	ditto	1	20 Mar. 1889	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises.	One year	–	1,240 –
„	ditto	2	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	3	20 Mar. 1890	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	1,000 –
„	ditto	4	ditto	ditto	ditto	–	1,510 –
„	ditto	5	ditto	ditto	ditto	–	540 –
1890-91	ditto	1	15 April 1890	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises.	Eleven months and 15 days.	–	2,500 –
„	ditto	2	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	3	ditto	Retail vend of spirituous liquors manufactured at distilleries in Upper Burma.	ditto	–	860 –
„	ditto	4	ditto	ditto	ditto	–	1,020 –
„	ditto	5	30 June 1890	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	Nine months	–	650 –
1891-92	ditto	1	20 Mar. 1891	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premisis or removed.	One year	–	820 –
„	ditto	2	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	3	ditto	Retail vend of spirituous liquors manufactured at distilleries in Upper Burma.	ditto	–	1,790 –
„	ditto	4	ditto	ditto	ditto	–	1,770 –
„	ditto	5	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	1,200 –
„	ditto	6	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	300 –
„	ditto	7	ditto	ditto	ditto	–	310 –
1888-89	Ruby Mines	1	1 April 1889	ditto	ditto	–	2,400 –
1889-90	ditto	1	ditto	ditto	ditto	–	2,400 –
„	ditto	2	28 Jan. 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	Two months and three days.	–	16 –
1890-91	ditto	1	1 April 1890	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	2,400 –
„	ditto	2	ditto	ditto	ditto	–	850 –
„	ditto	3	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	4	9 July 1890	Wholesale vend of malt liquor manufactured in a brewery.	Eight months and 22 days.	–	50 –
„	ditto	5	ditto	ditto	ditto	–	50 –
1891-92	ditto	1	1 April 1891	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	6,360 –
„	ditto	2	ditto	ditto	ditto	–	2,425 –
„	ditto	3	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	960 –
„	ditto	4	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	5	ditto	ditto	ditto	–	100 –
„	ditto	6	ditto	ditto	ditto	–	100 –
„	ditto	7	ditto	Wholesale vend of malt liquor manufactured in a brewery.	ditto	–	50 –
1888-89	Shwebo	1	3 April 1888	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	2,100 –
„	ditto	2	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	5,300 –
„	ditto	3	ditto	Retail vend of tari to be drunk on the premises	ditto	–	1,725 –
„	ditto	4	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	930 –
„	ditto	5	ditto	Retail vend of tari to be drunk on the premises	ditto	–	275 –
„	ditto	6	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	170 –
„	ditto	7	ditto	Retail vend of tari to be drunk on the premises	ditto	–	50 –
„	ditto	8	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	300 –
„	ditto	9	ditto	Retail vend of tari to be drunk on the premises	ditto	–	30 –
„	ditto	10	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	310 –

* All Shan-Burmans, no pure Burmans.
† Number of men in European and Native regiments not included.
‡ Native Infantry and Military Police not taken into account. This is a steamer-calling place.

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction	Form XII. B.	33,482	Sikaw	160	160*	20,775	33,482	—
ditto	ditto		Lôntôn	169	169*			
ditto	ditto		Myitkyina	89	89*			
ditto	Form XIII.		Kamaing	214	214*			
ditto	ditto		Talawgyi	264	264*			
Fixed fee	Form III. A.		Bhamo	8,048	5,210			
ditto	Form X.							
ditto	Form II.							
Auction	Form VII.	The non-Burman population of the district is about 37,600.	Tigyaing	1,190	500	36,400	37,600	—
ditto	Form XII. B.		Katha	2,483	1,500			
ditto	ditto		Tigyaing	1,190	500			
ditto	Form VII.		Katha	2,483	1,500			
Fixed fee	Form IV.							
Auction	Form XII. B.							
ditto	ditto		Tigyaing	1,190	500			
ditto	ditto		Kyaukhnyat	800	50			
ditto	Form VII.	16,225	Katha	2,596	1,073	43,104	16,225	—
Fixed fee	Form IV.							
Auction	Form III.							
ditto	ditto		Tigyaing	1,190	500			
ditto	Form VI.		Kawlin	750	750			
ditto	Form VIII.							
Fixed fee	Form IV.		Katha	2,596	1,073			
Auction	Form III.							
ditto	ditto		Tigyaing	1,190	500			
ditto	Form VI.		Wuntho	850	850			
ditto	Form XII. B.		Mawlu	430	430			
ditto	ditto		Mawteik	245	245			
ditto	ditto	The non-Burman population of the district is about 19,000.	Mogôk	4,800	4,000	5,000	17,100	—
ditto	ditto		ditto	4,800	4,000	5,500	18,150	—
Fixed fee	Form IV.		Thabeitkyin	700	150			
Auction	Form XII. B.	14,568	Mogôk	4,401	2,816	11,566	14,568	—
ditto	ditto							
Fixed fee	Form IV.		Thabeitkyin	2,139	326			
ditto	Form II.		Mogôk	4,401	2,816			
ditto	ditto		Bernardmyo	703	260			
Auction	Form XII. B.		Mogôk	4,401	2,816			
ditto	ditto		Twinngè	1,052	937			
ditto	Form VI.		Thabeitkyin	2,139	326			
Fixed fee	Form IV.		Mogôk	4,401	2,816	11,566	14,568	—
ditto	ditto		Bernardmyo	703	260			
ditto	ditto		Thabeitkyin	2,139	326			
ditto	Form II.		Bernardmyo	703	260			
Auction	Form VI.	There are between 2,000 and 3,000 non-Burman residents in places where shops are open.	Shwebo Town	5,668	200*	33,763	3,169	—
ditto	Form XII. B.							
ditto	Form XV.							
ditto	Form XII. B.		Kyaukmyaung	772	20†			
ditto	Form XV.							
ditto	Form XII. B.		Thitseingyi	1,245	13‡			
ditto	Form XV.							
ditto	Form XII. B.		Sheinmaga	1,370	110§			
ditto	Form XV.							
ditto	Form XII. B.		Malè	1,175	95			

§ Chinese and Indian travellers passing through are the chief customers.
‖ Chinese and Indian travellers pass through in great numbers.

I.—Liquor—*continued.*

Year.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1889–90	Shwebo - - -	1	1 April 1888	Wholesale vend of foreign spirits and foreign fermented liquor.	One year -	–	100 –
„	- ditto - - -	2	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	–	3,650 –
„	- ditto - - -	3	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	6,890 –
„	- ditto - - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	1,720 –
„	- ditto - - -	5	- ditto -	Retail vend of country spirits to be drunk on the premises.	- ditto -	–	320 –
„	- ditto - - -	6	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	340 –
„	- ditto - - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	700 –
„	- ditto - - -	8	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	1,890 –
„	- ditto - - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	710 –
„	- ditto - - -	10	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	65 –
„	- ditto - - -	11	1 April 1889	- - ditto - - - ditto - - -	- ditto -	–	135 –
„	- ditto - - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	55 –
„	- ditto - - -	13	1 April 1890	- - ditto - - - ditto - - -	- ditto -	–	55 –
„	- ditto - - -	14	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	200 –
„	- ditto - - -	15	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	50 –
„	- ditto - - -	16	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	150 –
„	- ditto - - -	17	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	70 –
1890–91	- ditto - - -	1	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries in Burma to be drunk on the premises or removed.	- ditto -	–	2,510 –
„	- ditto - - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	810 –
„	- ditto - - -	3	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	100 –
„	- ditto - - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	–	4,500 –
„	- ditto - - -	5	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquors.	- ditto -	–	100 –
„	- ditto - - -	6	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	}
„	- ditto - - -	7	- ditto -	Retail vend of country spirits to be drunk on the premises.	- ditto -	–	} 1,495 –
„	- ditto - - -	8	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	}
„	- ditto - - -	9	1 April 1891	Retail vend of tari to be drunk on the premises -	- ditto -	–	60 –
„	- ditto - - -	10	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	50 –
„	- ditto - - -	11	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	255 –
„	- ditto - - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	}
„	- ditto - - -	13	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	} 230 –
„	- ditto - - -	14	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	}
„	- ditto - - -	15	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	70 –
„	- ditto - - -	16	1 April 1890	- - ditto - - - ditto - - -	- ditto -	–	}
„	- ditto - - -	17	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	}
„	- ditto - - -	18	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	} 2,210 –
„	- ditto - - -	19	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	}
1891–92	- ditto - - -	1	1 April 1891	Retail vend of spirituous and malt liquor manufactured at distilleries in Burma to be drunk on the premises or removed.	- ditto -	–	3,300 –
„	- ditto - - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	835 –
„	- ditto - - -	3	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	155 –
„	- ditto - - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises.	- ditto -	–	4,030 –
„	- ditto - - -	5	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	–	100 –
„	- ditto - - -	6	- ditto -	Retail vend of non-Asiatic liquor at the bar of an hotel.	- ditto -	–	500 –
„	- ditto - - -	7	- ditto -	Manufacture and vend of country spirits to be drunk on the premises or removed.	- ditto -	–	}
„	- ditto - - -	8	- ditto -	Retail vend of country spirits to be drunk on the premises.	- ditto -	–	} 2,610 –
„	- ditto - - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	}
„	- ditto - - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	3,430 –
„	- ditto - - -	11	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	430 –
„	- ditto - - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	105 –
„	- ditto - - -	13	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	155 –
„	- ditto - - -	14	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	35 –
„	- ditto - - -	15	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	400 –
„	- ditto - - -	16	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	50 –
„	- ditto - - -	17	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	180 –
„	- ditto - - -	18	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	25 –
„	- ditto - - -	19	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	10 –
„	- ditto - - -	20	- ditto -	- - ditto - - - ditto - - -	- ditto -	–	205 –
„	- ditto - - -	21	1 June 1891	Retail vend of malt liquor manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	Year ending 31st March 1892.	–	50 –
1888–89	Ye-u - - -	1	27 Mar. 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year -	–	650 –
„	- ditto - - -	2	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	–	1,425 –
1889–90	- ditto - - -	1	1 April 1889	- - ditto - - - ditto - - -	- ditto -	–	450 –
„	- ditto - - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	500 –
1890–91	- ditto - - -	1	1 April 1890	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	–	910 –
„	- ditto - - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	2,010 –
„	- ditto - - -	3	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	–	100 –
1891–92	- ditto - - -	1	25 Mar. 1891	- - ditto - - - ditto - - -	- ditto -	–	100 –
„	- ditto - - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	2,100 –
„	- ditto - - -	3	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	1,095 –
„	- ditto - - -	4	9 April 1891	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	–	510 –

* Chinese and Indian travellers passing through are the chief customers.
† Does not include transport coolies, the number not being known.

- - - - - - - - I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee. 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Fixed fee - -	Form IV. - -							
Auction - -	Form VI. - -		Shwebo - -	7,467	1,199			
- ditto - -	Form XII. B. -							
- ditto - -	- ditto - -		Kyaukmyaung -	1,021	81			
- ditto - -	Form XIII. -		Myedu - -	2,170	930			
- ditto - -	Form XII. B. -	There are between 2,000 and 3,000 non-Burman residents in places where shops are open.	Thitseingyi -	1,058	10*			
- ditto - -	- ditto - -		Tantabin - -	2,045	185			
- ditto - -	Form XV. - -		Shwebo - -	7,467	1,199	102,781	4,253	—
- ditto - -	- ditto - -		Kyaukmyaung -	1,021	81			
- ditto - -	- ditto - -		Halin - - -	2,243	3			
- ditto - -	- ditto - -		Thalôn - -	796	–			
- ditto - -	- ditto - -		Sheinmaga - -	1,563	55			
- ditto - -	- ditto - -		Thitseingyi -	1,058	10			
- ditto - -	- ditto - -		Kinu - - -	2,904	14			
- ditto - -	- ditto - -		Myedu - -	2,170	930			
- ditto - -	- ditto - -		Tantabin - -	2,045	185			
- ditto - -	- ditto - -		Malè - - -	1,713	95			
- ditto - -	Form III. - -		Shwebo - -	9,368	2,583			
- ditto - -	- ditto - -		Kyaukmyaung -	1,497	24†			
- ditto - -	- ditto - -		Thitseingyi - -	2,505	33			
- ditto - -	Form VI. - -		Shwebo - -	9,368	2,583			
Fixed fee - -	Form IV. - -							
Auction - -	Form XII. B. -		Tantabin - -	1,698	50‡			
	Form XIII. -		Kawthandi - -	816	200			
	- ditto - -		Myedu - - -	1,459	338			
- ditto - -	Form XV. - -		Thitseinygi -	2,505	33			
- ditto - -	- ditto - -		Sheinmaga - -	1,635	13			
- ditto - -	- ditto - -		Kinu - - -	1,674	34			
- ditto - -	- ditto - -		Tantabin -	1,698	70			
			Myedu - -	1,716	338			
			Kawthandi - -	816	200			
- ditto - -	- ditto - -		Malè - - -	2,073	36			
- ditto - -	- ditto - -	There are about 3,700 non-Burman residents in places where shops are open.	Shwebo - -	9,368	2,583	129,853	5,402	—
			Kyaukmyaung -	1,510	24			
			Halin - - -	1,962	1			
			Thalôn - -	655	2			
- ditto - -	Form III. - -		Shwebo - -	9,368	2,583			
- ditto - -	- ditto - -		Kyaukmyaung -	1,497	24			
- ditto - -	- ditto - -		Thitseingyi - -	2,505	33			
- ditto - -	Form VI. - -		Shwebo Town -	9,368	2,583			
Fixed fee - -	Form IV. - -							
- ditto - -	Form X. - -							
Auction - -	Form XII. B. -		Kambalu - -	766	350			
	Form XIII. -		Tantabin - -	1,752	70§			
	- ditto - -		Myedu - -	1,459	338			
- ditto - -	Form XV. - -		Shwebo Town -	9,368	2,583			
- ditto - -	- ditto - -		Kyaukmyaung -	1,510	24			
- ditto - -	- ditto - -		Thitseingyi - -	2,505	33			
- ditto - -	- ditto - -		Sheinmaga - -	1,635	13			
- ditto - -	- ditto - -		Halin - - -	1,962	1			
- ditto - -	- ditto - -		Kinu - - -	1,674	34			
- ditto - -	- ditto - -		Tantabin - -	1,752	70			
- ditto - -	- ditto - -		Malè - - -	2,338	36			
- ditto - -	- ditto - -		Myedu - -	1,459	338			
- ditto - -	- ditto - -		Kawthandi - -	816	200			
- ditto - -	- ditto - -		Nyaungbintha -	963	7			
Fixed fee - -	Form III. A. -		Shwebo Town -	9,368	2,583			
Auction - -	Form XII. B. -	The number of non-Burman residents is nearly 700.		2,874	700	90,711	1,600	—
- ditto - -	Form VI. - -							
- ditto - -	- ditto - -							
- ditto - -	Form XII. B. -							
- ditto - -	Form VI. - -		Ye-u Town -					
- ditto - -	Form XII. B -							
Fixed fee - -	Form IV. - -	551		3,178	551	91,332	1,217	—
- ditto - -	- ditto - -							
Auction - -	Form XII. B. -							
- ditto - -	Form XV. - -							
- ditto - -	Form VI. - -							

‡ Besides a number of coolies employed in the Railway Department.
§ Exclusive of coolies of the Railway Department.

I.—LIQUOR—*continued.*

YEAR.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1888-89	Sagaing - -	1	1 April 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	One year -	-	Sold together with licenses Nos. 4, 5, and 6.
,,	- ditto - - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	
,,	- ditto - - -	3	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	
,,	- ditto - - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	1,950 -
,,	- ditto - - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	
,,	- ditto - - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	
,,	- ditto - - -	7	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	875 -
,,	- ditto - - -	8	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	
,,	- ditto - - -	9	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	
1889-90	- ditto - - -	1	1 April 1889	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	7,100 -
,,	- ditto - - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	
,,	- ditto - - -	3	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	
,,	- ditto - - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	2,600 -
,,	- ditto - - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	2,600 -
,,	- ditto - - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	
,,	- ditto - - -	7	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	3,010 -
,,	- ditto - - -	8	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	
,,	- ditto - - -	9	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	
1890-91	- ditto - - -	1	1 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	667 8
,,	- ditto - - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	65 -
,,	- ditto - - -	3	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	300 -
,,	- ditto - - -	4	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
,,	- ditto - - -	5	- ditto -	Retail vend of non-Asiatic liquors in quantities of not less than one pint bottle not to be drunk on the premises.	- ditto -	-	500 -
,,	- ditto - - -	6	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	2,410 -
,,	- ditto - - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
,,	- ditto - - -	8	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
,,	- ditto - - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	150
,,	- ditto - - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	710 -
,,	- ditto - - -	11	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	180 -
,,	- ditto - - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	200 -
,,	- ditto - - -	13	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	350 -
1891-92	- ditto - - -	1	1 April 1891	Retail vend of spirituous and malt liquors manufactured in distilleries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	800 -
,,	- ditto - - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	210 -
,,	- ditto - - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	-	1,920 -
,,	- ditto - - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	2,390 -
,,	- ditto - - -	5	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	260 -
,,	- ditto - - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	800 -
,,	- ditto - - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	225 -
,,	- ditto - - -	8	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	370 -
,,	- ditto - - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	815 -
,,	- ditto - - -	10	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
,,	- ditto - - -	11	- ditto -	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	- ditto -	-	50 -
,,	- ditto - - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	50 -
,,	- ditto - - -	13	- ditto -	Retail vend of non-Asiatic liquor to be drunk at the bar of a railway refreshment-room.	- ditto -	-	500 -

I.—LIQUOR—*continued.*

How was Price Fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction	Form VIII.							
ditto	Form XII. B.		Sagaing	6,141	1,300			
ditto	Form XV.							
ditto	Form VIII.							
ditto	Form XII. B.		Myinmu	2,450	100	122,779	1,800	—
ditto	Form XV.							
ditto	Form VIII.							
ditto	Form XII. B.		Chaungu	3,385	100			
ditto	Form XV.	There are over 1,800 non-Burman residents.						
ditto	Form VIII.							
ditto	Form XII. B.		Sagaing	5,987	1,300			
ditto	Form XV.							
ditto	Form VIII.							
ditto	Form XII. B.		Myinmu	2,450	100	158,134	1,800	—
ditto	Form XV.							
ditto	Form VIII.							
ditto	Form XII. B.		Ava	1,080	100			
ditto	Form XV.							
ditto	Form III.		Sagaing	9,934	1,723			
ditto	ditto		Tada-u	1,730	50			
ditto	ditto		Myinmu	3,422	215			
Fixed fee	Form IV.							
ditto	Form V.		Sagaing	9,934	1,723			
Auction	Form VIII.							
ditto	ditto		Tada-u	1,730	50			
ditto	ditto		Myinmu	3,422	215			
ditto	ditto		Myotha	2,421	50			
			Sagaing					
			Ywathitgyi					
			Mingin					
			Sadaung					
ditto	Form XV.		Tada-u					
ditto	ditto		Myinthi					
ditto	ditto		Myotha	—	—			
ditto	ditto		Thagyin					
			Ngazun					
			Myinmu					
			Gônyinzeik					
			Chaungu					
ditto	Form III.		Sagaing	9,934	1,723	248,747	4,460	
ditto	ditto	4,460	Myinmu	3,422	215			
ditto	Form VI.		Sagaing	9,934	1,723			
ditto	Form VIII.		Myinmu	3,422	215			
ditto	ditto		Sagaing	9,934	1,723			
			Sagaing					
			Sagaing					
			Ywathitgyi					
			Mingin					
ditto	Form XV.		Sadaung					
ditto	ditto		Tada-u					
ditto	ditto		Chaungwa					
ditto	ditto		Myotha	—	—			
ditto	ditto		Thagyin					
			Ngazun					
			Kyauktalôn					
			Myinmu					
			Amyin					
			Chaungu					
Fixed fee	Form IV.		Sagaing	9,934	1,723			
ditto	Form III. A.		Ywataung	1,570	170			
ditto	ditto							
ditto	Form V.		Sagaing	9,934	1,723			

I.—Liquor—*continued.*

Year.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1888–89	Lower Chindwin -	1	1 April 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	One year -	–	6,200 0*
„	- ditto - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	3	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	
„	- ditto - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	1,020 –*
„	- ditto - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	
1889–90	- ditto - -	1	1 April 1889	Wholesale vend of spirituous or malt liquors manufactured in a distillery or brewery established in Upper Burma.	- ditto -	–	50 –
„	- ditto - -	2	- ditto -	Retail sale of spirituous or malt liquors manufactured in a distillery or brewery established in Upper Burma to be drunk on the premises or removed.	- ditto -	–	100 –
„	- ditto - -	3	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	–	100 –
„	- ditto - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	–	4,000 –
„	- ditto - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	4,750 –
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	2,000 –
1890–91	- ditto - -	1	1 April 1890	Retail vend of distillery liquor to be drunk on the premises or removed.	- ditto -	–	660 –
„	- ditto - -	2	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	–	100 –
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	3,750 –
„	- ditto - -	4	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	1,680 –
1891–92	- ditto - -	1	1 April 1891	Retail vend of distillery liquor to be drunk on the premises or removed.	- ditto -	–	480 –
„	- ditto - -	2	- ditto -	Retail vend of malt liquor manufactured in a brewery to be drunk on the premises or removed.	- ditto -	–	50 –
„	- ditto - -	3	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	–	100 –
„	- ditto - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	4,020 –
„	- ditto - -	5	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	3,100 –
1888–89	Upper Chindwin -	1	1 April 1888	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	–	460 –
„	- ditto - -	2	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	3	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	4	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	–	1,000 –
„	- ditto - -	5	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	6	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
1889–90	- ditto - -	1	1 April 1889	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	–	710 –
„	- ditto - -	2	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	3	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	4	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	–	630 –
„	- ditto - -	5	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	6	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	7	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	–	810 -
„	- ditto - -	8	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	810 –
„	- ditto - -	9	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	–	
„	- ditto - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	–	460 –
„	- ditto - -	11	16 Nov. 1889	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	Remainder of official year.	–	42 rupees per month.
1890–91	- ditto - -	1	1 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	One year -	–	2,230 –
„	- ditto - -	2	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	2,230 –
„	- ditto - -	3	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	- ditto -	–	1,950 –
„	- ditto - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	–	

* These three Licenses were sold together.

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee? 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Auction - -	Form VIII. - -		Mônywa - -	6,318	470	118,230	823	—
	Form XII. B. -							
	Form XV. - -							
- ditto - -	Form VIII. - -		Alôn - - -	6,134	350			
	Form XII. B. -							
	Form XV. - -							
Fixed fee - -	Form II. - -	There are 500 or 600 Non-Burman residents.						
Auction - -	Form III. - -							
Fixed fee - -	Form IV. - -		Mônywa - -	6,311	536	118,231	927	—
Auction - -	Form VI. - -							
- ditto - -	Form XII. B. -							
- ditto - -	Form XV. - -							
Auction - -	Form III. - -							
Fixed fee - -	Form IV. - -							
Auction - -	Form VIII. - -							
- ditto - -	Form XV. - -							
- ditto - -	Form III. - -	There are 1,191 Non-Burman residents.	Mônywa - -	6,316	206	231,054	1,191	—
Fixed fee - -	Form III. A. -							
- ditto - -	Form VI. - -							
Auction - -	Form VIII. - -							
- ditto - -	Form XV. - -							
Auction - -	Form III. - -	About 15,000 -	Kindat - -	1,699	567			
	Form VIII. - -							
	Form XII. B. -							
- ditto - -	Form III. - -	- ditto - -	Mingin - -	3,894	974			
	Form VIII. - -							
	Form XII. B. -							
- ditto - -	Form III. - -		Kindat - -	1,699	567	95,316	15,900	—
	Form VIII. - -							
	Form XII. B. -							
- ditto - -	Form III. - -	Population about 16000, of whom only 1,000 are Burmans.	Mingin - -	3,894	974			
	Form VIII. - -							
	Form XII. B. -							
- ditto - -	Form III. - -		Kalewa - -	1,500	375			
	Form VIII. - -							
	Form XII. B. -							
- ditto - -	Form XV. - -							
Fixed fee - -	Form VI. - -		Kalemyo - -	1,992	398			
Auction - -	Form III. - -		Kindat - -	1,699	567			
- ditto - -	Form VIII. - -	28,443				75,785	21,443	—
- ditto - -	Form III. - -		Mingin - -	3,894	974			
	Form VIII. - -							

I.—LIQUOR—*continued.*

YEAR.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1890–91	Upper Chindwin -	5	1 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	One year -	-	4,010 -
„	- ditto - -	6	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	
„	- ditto - -	7	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	-	500 -
„	- ditto - -	8	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	400 -
„	- ditto - -	9	- ditto -	- - ditto - - ditto - - - -	- ditto -	-	250 -
1891–92	- ditto - -	1	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	550 -
„	- ditto - -	2	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	300 -
„	- ditto - -	3	- ditto -	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	- ditto -	-	50 -
„	- ditto - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	700 -
„	- ditto - -	5	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	300 -
„	- ditto - -	6	- ditto -	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	- ditto -	-	50 -
„	- ditto - -	7	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	600 -
„	- ditto - -	8	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	200 -
„	- ditto - -	9	- ditto -	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	- ditto -	-	50 -
„	- ditto - -	10	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	500 -
„	- ditto - -	11	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	100 -
„	- ditto - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	75
1888–89	Myingyan - -	1	1 April 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	1,500 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	3,780 -
„	- ditto - -	3	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,800 -
„	- ditto - -	4	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	10,200 -
„	- ditto - -	5	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	3,650 -
„	- ditto - -	6	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	570 -
„	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	560 -
„	- ditto - -	8	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	5,000 -
„	- ditto - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	105 -
„	- ditto - -	10	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	50 -
„	- ditto - -	11	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	50 -
„	- ditto - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	560 -
„	- ditto - -	13	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	180 -
„	- ditto - -	14	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	210 -
1889–90	- ditto - -	1	1 April 1891	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	- ditto -	-	2,150 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,850 -
„	- ditto - -	5	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,750 -
„	- ditto - -	6	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,150 -
„	- ditto - -	7	- ditto -	Retail vend of Non-Asiatic spirits and fermented liquors at the bar of an hotel.	- ditto -	-	500 -
„	- ditto - -	8	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	4,100 -
„	- ditto - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	4,000 -
„	- ditto - -	10	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,910 -
„	- ditto - -	11	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	4,100 -
„	- ditto - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	4,300 -
„	- ditto - -	13	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	390 -
„	- ditto - -	14	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	700 -
„	- ditto - -	15	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	500 -
„	- ditto - -	16	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	370 -
„	- ditto - -	17	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	360 -
„	- ditto - -	18	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	220 -
„	- ditto - -	19	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	160 -
1890–91	- ditto - -	1	1 April 1890	Retail vend of spirituous and malt liquors manufactured in a distillery or brewery in Upper Burma to be drunk on the premises or removed.	- ditto -	-	2,050 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,025 -
„	- ditto - -	3	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	500 -
„	- ditto - -	4	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	5	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	6	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	2,300 -
„	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	2,130 -
„	- ditto - -	8	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,620 -
„	- ditto - -	9	- ditto -	Retail vend of Non-Asiatic liquor at a bar in an hotel.	- ditto -	-	500 -
„	- ditto - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	4,550 -
„	- ditto - -	11	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,500 -
„	- ditto - -	12	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	500 -
„	- ditto - -	13	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	720 -
„	- ditto - -	14	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	200 -
„	- ditto - -	15	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	360 -
„	- ditto - -	16	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	300 -
„	- ditto - -	17	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	330 -
„	- ditto - -	18	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	930 -

LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee?	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15	16.	17.
Auction	Form III. / Form VIII.		Kalewa	1,500	375			
Fixed fee	Form VI.		Kalemyo	1,992	398			
Auction	Form XV.		Mingin	3,894	974			
ditto	ditto		Kalewa	1,500	375			
ditto	Form VIII.							
ditto	Form III.		Kindat	1,699	567			
Fixed fee	Form III. A.							
Auction	Form VIII.	21,443				75,785	21,443	—
ditto	Form III.		Mingin	3,894	974			
Fixed fee	Form III. A.							
Auction	Form VIII.							
ditto	Form III.		Kalewa	1,500	375			
Fixed fee	Form III. A.							
Auction	Form VIII.		Kalemyo	1,992	398			
ditto	Form XV.		Mingin	3,894	974			
ditto	ditto		Kindat	1,699	567			
ditto	Form VIII.							
			Myingyan	8,400	3,000			
ditto	ditto							
ditto	ditto		Pagan	4,900	1,500			
ditto	Form XII. B.		Myingyan	8,400	3,000	95,385	6,000	—
ditto	ditto		Pagan	4,900	1,500			
ditto	ditto		Singu	441	100			
ditto	ditto		Salè	486	100			
ditto	Form XV.		Myingyan	–	–	–	–	—
ditto	ditto		Taungtha	–	–	–	–	—
ditto	ditto		Natogyi	–	–	–	–	—
ditto	ditto		Tanaungdaing	–	–	–	–	—
ditto	ditto		Pagan	–	–	–	–	—
ditto	ditto		Singu	–	–	–	–	—
ditto	ditto		Salè	–	–	–	–	—
Fixed fee	Form IV.		Myingyan	9,579	3,000			
ditto	ditto	There are about 6,000 Non-Burman residents.	Pagan	4,998	1,500			
Auction	Form VI.							
ditto	ditto		Myingyan	9,579	3,000			
ditto	ditto							
ditto	ditto		Pagan	4,498	1,500	164,518	6,000	—
Fixed fee	Form X.							
Auction	Form XII. B.		Myingyan	9,579	3,000			
ditto	ditto							
ditto	ditto		Pagan	4,498	1,500			
ditto	Form XV.							
ditto	ditto		Myingyan	–	–	–	–	—
ditto	ditto		Sameikôn	–	–	–	–	—
ditto	ditto		Pagan	–	–	–	–	—
ditto	ditto		Singu	–	–	–	–	—
ditto	ditto		Salè	–	–	–	–	—
ditto	ditto		Taungtha	–	–	–	–	—
ditto	ditto		Tanaungdaing	–	–	–	–	—
ditto	ditto		Natogyi	–	–	–	–	—
ditto	Form III.							
			Myingyan	19,790	5,230			
ditto	ditto							
ditto	ditto		Pagan	7,397	63			
Fixed fee	Form IV.		Myingyan	19,790	5,230			
ditto	ditto		Pagan	7,397	63	344,996	6,415	—
Auction	Form VIII.							
			Myingyan	19,790	5,230			
ditto	ditto	6,415						
ditto	ditto		Pagan	7,397	63			
Fixed fee	Form X.		Myingyan	19,790	5,230			
Auction	Form XV.		ditto					
ditto	ditto		ditto					
ditto	ditto		ditto					
ditto	ditto		Sameikôn					
ditto	ditto		Pagan	–	–	–		—
ditto	ditto		Singu					
ditto	ditto		Salè					
ditto	ditto		Taungtha					
ditto	ditto		Tanaungdaing					

I.—LIQUOR—*continued.*

YEAR.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1891-92	Myingyan	1	1 April 1891	Retail vend of spirituous or malt liquors manufactured in distilleries or breweries in Upper Burma to be drunk on the premises or removed.	One year	-	2,111 -
"	ditto	2	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	-	100 -
"	ditto	3	ditto	ditto ditto	ditto	-	100 -
"	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	-	1,700 -
"	ditto	5	ditto	ditto ditto	ditto	-	510 -
"	ditto	6	ditto	ditto ditto	ditto	-	3,210 -
"	ditto	7	ditto	ditto ditto	ditto	-	2,750 -
"	ditto	8	ditto	ditto ditto	ditto	-	850 -
"	ditto	9	ditto	Retail vend of Non-Asiatic liquor at the bar of an hotel.	ditto	-	500 -
"	ditto	10	ditto	Retail vend of tari to be drunk on the premises	ditto	-	4,700 -
"	ditto	11	ditto	ditto ditto	ditto	-	2,500 -
"	ditto	12	ditto	ditto ditto	ditto	-	660 -
"	ditto	13	ditto	ditto ditto	ditto	-	750 -
"	ditto	14	ditto	ditto ditto	ditto	-	400 -
"	ditto	15	ditto	ditto ditto	ditto	-	450 -
"	ditto	16	ditto	ditto ditto	ditto	-	410 -
"	ditto	17	ditto	ditto ditto	ditto	-	616 -
"	ditto	18	ditto	ditto ditto	ditto	-	1,160 -
1888-89	Pakôkku	1	1 April 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	-	7,000 - for both licenses.
"	ditto	2	ditto	ditto ditto	ditto	-	300 -
"	ditto	3	ditto	ditto ditto	ditto	-	5,250 -
"	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	-	
"	ditto	5	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	-	100 -
"	ditto	6	ditto	Retail vend of tari to be drunk on the premises	ditto	-	650 -
"	ditto	7	ditto	ditto ditto	ditto	-	80 -
1889-90	ditto	1	1 April 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	-	100 -
"	ditto	2	ditto	ditto ditto	ditto	-	100 -
"	ditto	3	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	-	5,100 -
"	ditto	4	ditto	ditto ditto	ditto	-	2,280 -
"	ditto	5	ditto	ditto ditto	ditto	-	460 -
"	ditto	6	ditto	ditto ditto	ditto	-	250 -
"	ditto	7	ditto	Retail vend of Non-Asiatic liquor at the bar of an hotel.	ditto	-	500 -
"	ditto	8	ditto	ditto ditto	ditto	-	500 -
"	ditto	9	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	-	6,700 -
"	ditto	10	ditto	ditto ditto	ditto	-	1,200 -
"	ditto	11	ditto	ditto ditto	ditto	-	500 -
"	ditto	12	ditto	Retail vend of tari to be drunk on the premises	ditto	-	1,770 -
"	ditto	13	ditto	ditto ditto	ditto	-	330 -
"	ditto	14	ditto	ditto ditto	ditto	-	40 -
"	ditto	15	1 April 1890	ditto ditto	ditto	-	400 -
"	ditto	16	ditto	ditto ditto	ditto	-	20 -
"	ditto	17	ditto	ditto ditto	ditto	-	20 -
"	ditto	18	ditto	ditto ditto	ditto	-	20 -
"	ditto	19	ditto	ditto ditto	ditto	-	190 -
"	ditto	20	ditto	ditto ditto	ditto	-	230 -
1890-91	ditto	1	ditto	To work a distillery after the English method	Five years	-	50 rupees a year.
"	ditto	2	ditto	Wholesale vend of spirituous liquor manufactured at a distillery in Burma.	ditto	-	ditto
"	ditto	3	ditto	Retail vend of distillery liquor to be drunk on the premises or removed.	One year	-	2,050 -
"	ditto	4	ditto	ditto ditto	ditto	-	630 -
"	ditto	5	ditto	ditto ditto	ditto	-	520 -
"	ditto	6	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	-	100 -
"	ditto	7	ditto	ditto ditto	ditto	-	100 -
"	ditto	8	1 Oct. 1890	Retail vend of foreign spirits and foreign fermented liquor, in quantities of not less than one pint bottle, not to be drunk on the premises.	Six months	-	250 -
"	ditto	9	1 April 1890	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	One year	-	2,500 -
"	ditto	10	ditto	ditto ditto	ditto	-	800 -
"	ditto	11	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	-	5,950 -
"	ditto	12	ditto	ditto ditto	ditto	-	2,600 -
"	ditto	13	ditto	ditto ditto	ditto	-	530 -
"	ditto	14	ditto	Retail vend of non-Asiatic liquor at the bar of an hotel.	ditto	-	100 -
"	ditto	15	ditto	Retail vend of tari to be drunk on the premises	ditto	-	2,580 -
"	ditto	16	ditto	ditto ditto	ditto	-	300 -
"	ditto	17	ditto	ditto ditto	ditto	-	15 -
"	ditto	18	ditto	ditto ditto	ditto	-	1,060 -
"	ditto	19	ditto	ditto ditto	ditto	-	350 -
"	ditto	20	ditto	ditto ditto	ditto	-	420 -
"	ditto	21	ditto	ditto ditto	ditto	-	140 -
"	ditto	22	ditto	ditto ditto	ditto	-	510 -
"	ditto	23	ditto	ditto ditto	ditto	-	310 -
1891-92	ditto	1	1 April 1891	To work a distillery after the English method	ditto	-	50 -
"	ditto	2	ditto	Wholesale vend of liquor manufactured at a distillery in Burma.	ditto	-	50 -
"	ditto	3	ditto	Retail vend of liquor manufactured at a distillery in Burma.	ditto	-	1,150 -
"	ditto	4	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	-	100 -
"	ditto	5	ditto	ditto ditto	ditto	-	100 -
"	ditto	6	ditto	ditto ditto	ditto	-	100 -
"	ditto	7	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises.	ditto	-	4,000 -
"	ditto	8	ditto	ditto ditto	ditto	-	500 -

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction - -	Form III. - -		Myingyan - -	19,790	5,230			
Fixed fee - -	Form IV. - -							
- ditto - -	- ditto - -		Pagan - - -	7,397	63			
Auction - -	Form VI. - -		Myingyan - -	19,790	5,230	344,996	6,415	—
- ditto - -	- ditto - -		Pagan - - -	7,397	63			
- ditto - -	Form VIII. -		Myingyan - -	19,790	5,230			
- ditto - -	- ditto - -							
- ditto - -	- ditto - -	6,415	Pagan - - -	7,397	63			
Fixed fee - -	Form X. - -		Myingyan - -	19,790	5,230			
Auction - -	Form XV. - -		- ditto - -					
- ditto - -	- ditto - -		- ditto - -					
- ditto - -	- ditto - -		Sameikôn - -					
- ditto - -	- ditto - -		Pagan - - -					
- ditto - -	- ditto - -		Singu - - -	-	-	-	-	—
- ditto - -	- ditto - -		Salè - - -					
- ditto - -	- ditto - -		Taungtha - -					
- ditto - -	- ditto - -		Tanaungdaing -					
- ditto - -	- ditto - -		Natogyi - -					
Auction - -	Form XII. B. -		Pakôkku town -	18,783	2,000			
	- ditto - -							
- ditto - -	- ditto - -		Pauk - - -	4,719	200			
- ditto - -	Form VI. - -		Pakôkku - -					
Fixed fee - -	Form IV. - -		Pakôkku town -	18,783	2,000			
Auction - -	Form XV. - -		- ditto - -					
- ditto - -	- ditto - -		Pauk - - -	4,719	200			
Fixed fee - -	Form IV. - -		Pakôkku town -	18,783	2,000			
- ditto - -	- ditto - -		Boddagôn - -	200	950			
Auction - -	Form VI. - -		Pakôkku - -	18,783	2,000			
- ditto - -	- ditto - -	There are over 500 non-Burman residents in Pakôkku, besides military and camp followers.	Boddagôn - -	200	950			
- ditto - -	- ditto - -		Pauk - - -	4,719	200			
- ditto - -	- ditto - -		Yesagyo - -	3,954	60	298,037	4,000	—
Fixed fee - -	Form X. - -							
- ditto - -	- ditto - -		Pakôkku - -	18,783	2,000			
Auction - -	Form XII. B. -							
- ditto - -	- ditto - -		Pauk - - -	4,719	200			
- ditto - -	- ditto - -		Yesagyo - -	3,954	60			
- ditto - -	Form XV. - -		Pakôkku - -	18,783	2,000			
- ditto - -	- ditto - -		Pauk - - -	-	-			
- ditto - -	- ditto - -		Myaing - -	-	-			
- ditto - -	- ditto - -		Yesagyo - -	-	-			
- ditto - -	- ditto - -		Pakangyi - -	-	-			
- ditto - -	- ditto - -		Ma-u - - -	-	-			
- ditto - -	- ditto - -		Lingadaw - -	-	-			
- ditto - -	- ditto - -		Myittha - -	-	-			
- ditto - -	- ditto - -		Kunywa - -	-	-			
Fixed fee - -	Form I. - -							
- ditto - -	Form II. - -		Pakôkku - -	18,897	608			
Auction - -	Form III. - -							
- ditto - -	- ditto - -		Yesagyo - -	3,971	74			
- ditto - -	- ditto - -		Pakôkku town -	18,897	608			
Fixed fee - -	Form IV. - -							
- ditto - -	- ditto - -		Boddagôn - -	200	950			
- ditto - -	Form V. - -		Gangaw - -	6,698	900			
Auction - -	Form VI. - -		Pakôkku - -	18,897	608			
- ditto - -	- ditto - -		Boddagôn - -	200	950			
- ditto - -	Form VIII. -		Pakôkku - -	18,897	607			
- ditto - -	- ditto - -		Pauk - - -	4,927	543			
- ditto - -	- ditto - -		Yesagyo - -	3,971	74			
Fixed fee - -	Form X. - -	18,877	Pakôkku - -	18,897	608	284,876	18,877	—
Auction - -	Form XV. - -		- ditto - -	-	-			
- ditto - -	- ditto - -		Pauk - - -					
- ditto - -	- ditto - -		Myaing - -					
- ditto - -	- ditto - -		Yesagyo - -					
- ditto - -	- ditto - -		Pakangyi - -					
- ditto - -	- ditto - -		Ma-u - - -	-	-			
- ditto - -	- ditto - -		Lingadaw - -					
- ditto - -	- ditto - -		Myittha - -					
- ditto - -	- ditto - -		Kunywa - -					
Fixed fee - -	Form I. - -							
- ditto - -	Form II. - -		Pakôkku - -	18,897	608			
Auction - -	Form III. - -							
Fixed fee - -	Form IV. - -							
- ditto - -	- ditto - -		Boddagôn - -	200	950			
- ditto - -	- ditto - -		Gangaw - -	6,698	900			
Auction - -	Form VI. - -		Pakôkku - -	18,897	608			
- ditto - -	- ditto - -		Boddagôn - -	200	950			

I.—Liquor—*continued.*

Year.	District.	Licenses Issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License Issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs.
1891-92	Pakôkku	9	1 April 1891	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	One year	–	3,810 –
„	ditto	10	ditto	ditto	ditto	–	2,110 –
„	ditto	11	ditto	ditto	ditto	–	510 –
„	ditto	12	ditto	Retail vend of non-Asiatic liquor in an hotel	ditto	–	100 –
„	ditto	13	ditto	Retail vend of tari to be drunk on the premises	ditto	–	1,850 –
„	ditto	14	ditto	ditto	ditto	–	780 –
„	ditto	15	ditto	ditto	ditto	–	350 –
„	ditto	16	ditto	ditto	ditto	–	20 –
„	ditto	17	ditto	ditto	ditto	–	1,440 –
„	ditto	18	ditto	ditto	ditto	–	130 –
„	ditto	19	ditto	ditto	ditto	–	300 –
„	ditto	20	ditto	ditto	ditto	–	45 –
„	ditto	21	ditto	ditto	ditto	–	350 –
„	ditto	22	ditto	ditto	ditto	–	340 –
1888-89	Minbu	1	14 July 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	Eight months and 17 days.	–	4,550 –
„	ditto	2	31 Mar. 1888	ditto	One year	–	700 –
„	ditto	3	ditto	ditto	ditto	–	800 –
„	ditto	4	ditto	Retail vend of spirituous and malt liquors manufactured at distilleries in Upper Burma to be drunk on the premises or removed.	ditto	–	4,550 –
„	ditto	5	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	10,450 –
„	ditto	6	ditto	Retail vend of tari to be drunk on the premises	ditto	–	1,410 –
„	ditto	7	ditto	ditto	ditto	–	605 –
„	ditto	8	ditto	ditto	ditto	–	235 –
„	ditto	9	ditto	ditto	ditto	–	70 –
„	ditto	10	ditto	ditto	ditto	–	365 –
1889-90	ditto	1	20 Mar. 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	2	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	5,850 –
„	ditto	3	ditto	ditto	ditto	–	1,000 –
„	ditto	4	27 Mar. 1889	ditto	ditto	–	340 –
„	ditto	5	14 Nov. 1889	Retail vend of non-Asiatic spirits and fermented liquor in an hotel.	Remainder of the official year 1889-90.	–	100 –
„	ditto	6	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	7,650 –
„	ditto	7	20 Mar. 1889	ditto	ditto	–	2,255 –
„	ditto	8	29 Mar. 1889	ditto	ditto	–	2,110 –
„	ditto	9	ditto	ditto	ditto	–	2,680 –
„	ditto	10	20 Mar. 1889	Retail vend of tari to be drunk on the premises	ditto	–	2,150 –
„	ditto	11	ditto	ditto	ditto	–	800 –
„	ditto	12	ditto	ditto	ditto	–	1,685 –
„	ditto	13	ditto	ditto	ditto	–	120 –
„	ditto	14	27 Mar. 1889	ditto	ditto	–	1,580 –
„	ditto	15	ditto	ditto	ditto	–	1,150 –
„	ditto	16	ditto	ditto	ditto	–	660 –
„	ditto	17	ditto	ditto	ditto	–	300 –
„	ditto	18	ditto	ditto	ditto	–	660 –
„	ditto	19	ditto	ditto	ditto	–	330 –
„	ditto	20	ditto	ditto	ditto	–	80 –
1890-91	ditto	1	4 April 1890	Wholesale vend of foreign spirits and and foreign fermented liquor.	ditto	–	100 –
„	ditto	2	15 Mar. 1890	Retail vend of non-Asiatic spirits and fermented liquor in an hotel.	ditto	–	100 –
„	ditto	3	4 April 1890	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	3,550 –
„	ditto	4	ditto	ditto	ditto	–	220 –
„	ditto	5	21 Mar. 1890	ditto	ditto	–	710 –
„	ditto	6	ditto	ditto	ditto	–	1,500 –
„	ditto	7	4 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries in Upper Burma.	ditto	–	450 –
„	ditto	8	21 Mar. 1890	ditto	ditto	–	2,700 –
„	ditto	9	15 Mar. 1890	Retail vend of tari to be drunk on the premises	ditto	–	1,020 –
„	ditto	10	ditto	ditto	ditto	–	465 –
„	ditto	11	14 April 1890	ditto	ditto	–	915 –
„	ditto	12	15 Mar. 1890	ditto	ditto	–	410 –
„	ditto	13	21 Mar. 1890	ditto	ditto	–	730 –
„	ditto	14	ditto	ditto	ditto	–	800 –
„	ditto	15	ditto	ditto	ditto	–	280 –
„	ditto	16	ditto	ditto	ditto	–	200 –
„	ditto	17	16 Mar. 1890	ditto	ditto	–	850 –
„	ditto	18	ditto	ditto	ditto	–	510 –
„	ditto	19	ditto	ditto	ditto	–	75 –
1891-92	ditto	1	1 May 1891	Retail vend of malt liquors manufactured in a brewery in Upper Burma to be drunk on the premises or removed.	ditto	–	50 –
„	ditto	2	18 Feb. 1891	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	3	17 Mar. 1891	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	2,700 –
„	ditto	4	ditto	ditto	ditto	–	300 –
„	ditto	5	ditto	ditto	ditto	–	1,100 –
„	ditto	6	22 Mar. 1891	ditto	ditto	–	910 –
„	ditto	7	17 Mar. 1891	Retail vend of tari to be drunk on the premises	ditto	–	1,010 –
„	ditto	8	ditto	ditto	ditto	–	1,500 –
„	ditto	9	ditto	ditto	ditto	–	400 –
„	ditto	10	ditto	ditto	ditto	–	65 –
„	ditto	11	19 Mar. 1891	ditto	ditto	–	521 –
„	ditto	12	ditto	ditto	ditto	–	204 –
„	ditto	13	ditto	ditto	ditto	–	50 –
„	ditto	14	23 Mar. 1891	ditto	ditto	–	1,350 –
„	ditto	15	ditto	ditto	ditto	–	1,500 –
„	ditto	16	ditto	ditto	ditto	–	360 –
„	ditto	17	ditto	ditto	ditto	–	250 –

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee. 9.	Conditions of License. 10.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists. 11.	Place at which the License is or was held. 12.	Total Population of the Place. 13.	Number of Non-Burmans in the Town or Village. 14.	Total Burman Population of the District. 15.	Total Non-Burman Population. 16.	Total Burman and Non-Burman Population of the whole Area supplied. 17.
Auction	Form VIII.		Pakôkku	18,897	608			
ditto	ditto		Pauk	4,927	543			
ditto	ditto		Gangaw	6,698	900			
ditto	Form IX.		Pakôkku	18,897	608			
ditto	Form XV.		ditto					
ditto	ditto		Pauk					
ditto	ditto	18,877	Myaing			284,876	18,877	—
ditto	ditto		Yesagyo					
ditto	ditto		Pakangyi					
ditto	ditto		Ma-u	—	—			
ditto	ditto		Lingadaw					
ditto	ditto		Myittha					
ditto	ditto		Kunywa					
ditto	ditto		Myintha					
ditto	Form VIII.		Minbu	7,234	327			
ditto	ditto		Salin	10,221	124			
ditto	ditto	There are about 600 non-Burman residents in places where shops are open besides military police.	Sinbyugyun	8,548	180			
ditto	Form III.		Minbu	7,234	327			
ditto	Form XII. B.		ditto	7,234	327			
ditto	Form XV.							
ditto	ditto		Salin	10,221	124			
ditto	ditto		Sinbyugyun	8,548	180			
ditto	ditto		Legaing	3,037	2			
ditto	ditto		Sagu	7,849	60			
Fixed fee	Form IV.		Minbu	7,234	327			
Auction	Form VI.							
ditto	ditto		Sagu	7,849	60	216,009	8,349 Including 7,610 Chins.	—
ditto	ditto		Salin	10,221	124			
Fixed fee	Form IX.		Minbu	7,234	327			
Auction	Form XII. B.							
ditto	ditto	The non-Burman population of the district is about 19,000.	Sagu	7,849	60			
ditto	ditto		Salin	10,221	124			
ditto	ditto		Sinbyugyun					
ditto	Form XV.		Minbu					
ditto	ditto		Taukshabin					
ditto	ditto		Sagu					
ditto	ditto		Ngapè					
ditto	ditto		Salin					
ditto	ditto		Sinbyugyun	8,548	180			
ditto	ditto		Sun village					
ditto	ditto		Zigat village					
ditto	ditto		Legaing					
ditto	ditto		Pyilôngyan					
ditto	ditto		Sidôktaya					
Fixed fee	Form IV.		Minbu	7,270	1,417			
ditto	Form IX.							
Auction	Form VI.							
ditto	ditto		Sagu	7,479	90			
ditto	ditto		Salin	10,345	200			
ditto	ditto		Sinbyugyun	9,669	149			
ditto	Form III.		Minbu	7,270	1,417			
ditto	ditto		Sinbyugyun	8,548	180			
ditto	Form XV.		Minbu					
ditto	ditto		Taukshabin					
ditto	ditto		Sagu					
ditto	ditto		Ngapè					
ditto	ditto		Salin					
ditto	ditto		Sinbyugyun	7,270	1,417			
ditto	ditto		Sun village					
ditto	ditto		Zigat village					
ditto	ditto		Legaing					
ditto	ditto		Pwynbyu					
ditto	ditto		Sidôktaya					
Fixed fee	Form III. A.	18,395				206,080	18,395	
ditto	Form IV.		Minbu	7,270	1,417			
Auction	Form VIII.							
ditto	ditto		Sagu	7,479	90			
ditto	ditto		Salin	10,345	200			
ditto	ditto		Sinbyugyun					
ditto	Form XV.		Minbu					
ditto	ditto		Sagu					
ditto	ditto		Taukshabin					
ditto	ditto		Ngapè					
ditto	ditto		Legaing					
ditto	ditto		Pwynbyu	9,669	149			
ditto	ditto		Sidôktaya					
ditto	ditto		Salin					
ditto	ditto		Sinbyugyun					
ditto	ditto		Sun village					
ditto	ditto		Zigat village					

I.—Liquor—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1888–89	Magwe	1	16 Mar. 1888	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	One year	–	1,820 –
„	ditto	2	Sept. 1888	ditto ditto ditto	Six months	–	1,100 –
„	ditto	3	26 Mar. 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year	–	2,680 –
„	ditto	4	ditto	Retail vend of tari to be drunk on the premises	ditto	–	1,700 –
„	ditto	5	ditto	ditto ditto ditto	ditto	–	260 –
„	ditto	6	ditto	ditto ditto ditto	ditto	–	155 –
1889–90	ditto	1	1 April 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	2	ditto	ditto ditto ditto	ditto	–	100 –
„	ditto	3	ditto	Retail vend of foreign spirits and foreign fermented liquor not to be drunk on the premises.	ditto	–	1,950 –
„	ditto	4	ditto	ditto ditto ditto	ditto	–	300 –
„	ditto	5	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	3,700 –
„	ditto	6	ditto	ditto ditto ditto	ditto	–	1,000 –
„	ditto	7	ditto	ditto ditto ditto	ditto	–	800 –
„	ditto	8	ditto	Retail vend of tari to be drunk on the premises	ditto	–	4,350 –
„	ditto	9	ditto	ditto ditto ditto	ditto	–	330 –
„	ditto	10	ditto	ditto ditto ditto	ditto	–	1,400 –
„	ditto	11	ditto	ditto ditto ditto	ditto	–	1,400 –
„	ditto	12	ditto	ditto ditto ditto	ditto	–	400 –
„	ditto	13	ditto	ditto ditto ditto	ditto	–	100 –
„	ditto	14	ditto	ditto ditto ditto	ditto	–	1,000 –
1890–91	ditto	1	1 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries established in Burma to be drunk on the premises or removed.	ditto	–	1,050 –
„	ditto	2	ditto	Wholesale vend of foreign spirits and foreign fermented liquor.	ditto	–	100 –
„	ditto	3	ditto	ditto ditto ditto	ditto	–	100 –
„	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	2,300 –
„	ditto	5	ditto	ditto ditto ditto	ditto	–	1,080 –
„	ditto	6	ditto	Manufacture and retail sale of country spirits to be drunk on the premises or removed.	ditto	–	2,300 –
„	ditto	7	ditto	Retail vend of tari to be drunk on the premises	ditto	–	1,350 –
„	ditto	8	ditto	ditto ditto ditto	ditto	–	1,600 –
„	ditto	9	ditto	ditto ditto ditto	ditto	–	1,400 –
„	ditto	10	ditto	ditto ditto ditto	ditto	–	680 –
„	ditto	11	ditto	ditto ditto ditto	ditto	–	300 –
„	ditto	12	ditto	ditto ditto ditto	ditto	–	200 –
„	ditto	13	ditto	ditto ditto ditto	ditto	–	140 –
„	ditto	14	ditto	ditto ditto ditto	ditto	–	120 –
„	ditto	15	ditto	ditto ditto ditto	ditto	–	250 –
1891–92	ditto	1	1 April 1891	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	2,100 –
„	ditto	2	ditto	ditto ditto ditto	ditto	–	700 –
„	ditto	3	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	2,200 –
„	ditto	4	ditto	Retail vend of tari to be drunk on the premises	ditto	–	2,800 –
„	ditto	5	ditto	ditto ditto ditto	ditto	–	170 –
„	ditto	6	ditto	ditto ditto ditto	ditto	–	550 –
„	ditto	7	ditto	ditto ditto ditto	ditto	–	230 –
„	ditto	8	ditto	ditto ditto ditto	ditto	–	280 –
„	ditto	9	ditto	ditto ditto ditto	ditto	–	250 –
„	ditto	10	ditto	ditto ditto ditto	ditto	–	1,300 –
„	ditto	11	ditto	ditto ditto ditto	ditto	–	520 –
„	ditto	12	ditto	ditto ditto ditto	ditto	–	700 –
„	ditto	13	ditto	ditto ditto ditto	ditto	–	3,100 –
1888–89	Kyauksè	1	26 Mar. 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	4,600 –*
„	ditto	2	ditto	Retail vend of tari to be drunk on the premises	ditto	–	580 –
„	ditto	3	ditto	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	5,800 –
„	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	940 –
1889–90	ditto	1	25 Mar. 1889	Manufacture and sale of country spirits to be drunk on the premises or removed.	ditto	–	6,100 –
„	ditto	2	25 April 1889	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	2,150 –
„	ditto	3	1 April 1889	ditto ditto ditto	ditto	–	650 –
„	ditto	4	4 April 1889	Retail vend of tari to be drunk on the premises	ditto	–	500 –
„	ditto	5	19 Oct. 1889	Retail vend of non-Asiastic spirits to be drunk in a refreshment-room at a railway station.	ditto	–	250 –
1890–91	ditto	1	17 Mar. 1890	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	ditto	–	250 –
„	ditto	2	ditto	ditto ditto ditto	ditto	–	640 –
„	ditto	3	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	1,500 –
„	ditto	4	ditto	Retail vend of tari to be drunk on the premises	ditto	–	830 –
„	ditto	5	ditto	ditto ditto ditto	ditto	–	75 –
„	ditto	6	22 Mar. 1890	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	300 –
„	ditto	7	31 Mar. 1890	Retail vend of non-Asiatic spirits to be drunk in a refreshment-room at a railway station.	ditto	–	250 –
1891–92	ditto	1	20 Mar. 1891	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	1,130 –
„	ditto	2	ditto	Sale of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	ditto	–	410 –
„	ditto	3	ditto	Retail vend of tari to be drunk on the premises	ditto	–	820 –
„	ditto	4	ditto	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	ditto	–	312 –
„	ditto	5	ditto	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	ditto	–	100 –
„	ditto	6	ditto	Retail vend of tari to be drunk on the premises	ditto	–	102 –
„	ditto	7	ditto	Retail vend of non-Asiatic liquor to be drunk in a refreshment-room at a railway station.	ditto	–	250 –

* This license was re-sold in June 1891 for 1,800 rupees only.

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction	Form VI.		Taungdwingyi	8,000	500			
ditto	ditto		Magwe	5,000	400			
ditto	Form XII. B.		Taungdwingyi	8,000	500	150,000	3,000	—
ditto	Form XV.		ditto	8,000	500			
ditto	ditto		Myingun	4,000	70			
ditto	ditto		Magwe	5,000	400			
Fixed fee	Form IV.		ditto	6,000	1,000			
ditto	ditto	There are over 1,000 non-Burman residents in places with with shops.	Yenangyaung	3,000	185			
Auction	Form VI.		Magwe	6,000	1,000			
ditto	ditto		Taungewingyi	6,000	460			
ditto	Form XII. B.		Magwe	6,000	1,000			
ditto	ditto		Yenangyaung	3,000	185			
ditto	ditto		Taungdwingyi	6,000	460	180,000	2,500	—
ditto	Form XV.		Magwe	6,000	1,000			
ditto	ditto		Yenangyaung	3,000	185			
ditto	ditto		Myingun	5,000	140			
ditto	ditto		Taungdwingyi	6,000	460			
ditto	ditto		Kokkôgwa	1,100	60			
ditto	ditto		Ngamin	1,200	70			
ditto	ditto		Satthwa	1,500	87			
ditto	Form III.		Magwe	6,647	800			
Fixed fee	Form IV.		ditto	6,647	800			
ditto	ditto		Taungdwingyi	5,687	459			
Auction	Form VIII.		Magwe	6,647	800			
ditto	ditto		Taungdwingyi	5,687	458			
ditto	Form XII. B.							
ditto	Form XV.		Magwe	6,647	800			
ditto	ditto		Taungdwingyi	5,687	459			
ditto	ditto		Yenangyaung	4,317	250			
ditto	ditto		Myothit	1,000	70			
ditto	ditto		Satthwa	1,500	40			
ditto	ditto		Natmauk	1,500	40			
ditto	ditto	2,549	Ywathit	1,000	160			
ditto	ditto		Shwebandaw	4,000	40	216,641	2,549	—
ditto	ditto		Gyôkkôn	2,814	30			
ditto	Form VIII.		Magwe	7,000	900			
ditto	ditto		Taungdwingyi	5,687	459			
ditto	Form XII. B.							
ditto	Form XV.		Yenangyaung	4,500	300			
ditto	ditto		Gyôkkôn	2,814	30			
ditto	ditto		Myingun	5,000	150			
ditto	ditto		Migyaungye	1,000	20			
ditto	ditto		Natmauk	1,500	40			
ditto	ditto		Shwebandaw	4,000	40			
ditto	ditto		Taungdwingyi	5,687	459			
ditto	ditto		Satthwa	1,500	40			
ditto	ditto		Myothit	1,000	60			
ditto	ditto		Magwe	7,000	900			
ditto	Form VIII.		Kyauksè	6,000	700			
			Paleik	2,000	250			
ditto	Form XV.		Kyauksè	6,000	700			
			Paleik	2,000	250			
ditto	Form XII. B.		Kyauksè	6,000	700			
ditto	Form VIII.	There are estimated to be about 1,200 non-Burman residents in the places where shops are open in this district.	Myittha	1,500	450			
ditto	Form XII. B.		Kyauksè	6,000	700	78,822	2,878	—
ditto	Form VIII.							
ditto	ditto		Myittha	1,500	450			
ditto	Form XV.		Kyauksè	6,000	700			
			Myittha	1,500	450			
Fixed fee	Form X.		Thabyedaung	430	30			
Auction	Form III.		Myittha	1,500	33			
ditto	ditto		Kyauksè	6,000	700			
ditto	Form VIII.		Kyauksè	6,000	1,000			
ditto	Form XV.							
ditto	ditto		Myittha	1,500	33			
Fixed fee	Form X.	There are 1,062 non-Burman residents in the places where shops are open in this district.	Thabyedaung	351	29			
Auction	Form VIII.					119,374	7,248	—
ditto	Form III.		Kyauksè	6,413	1,000			
ditto	Form XV.							
ditto	Form VIII.							
ditto	Form III.		Myittha	1,647	33			
ditto	Form XV.							
Fixed fee	Form X.		Thabyedaung	351	29			

I.—Liquor—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1888-89	Meiktila - -	1	1 April 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	Nine months	-	1,500 -
,,	- ditto - -	2	10 Jan. 1889	- - ditto - - - ditto - - -	Three months	-	1,100 -
,,	- ditto - -	3	1 April 1888	- - ditto - - - ditto - - -	Nine months	-	3,075 -
,,	- ditto - -	4	10 Jan. 1889	- - ditto - - - ditto - - -	Three months	-	1,170 -
,,	- ditto - -	5	3 July 1888	Manufacture and sale of country spirits to be drunk on the premises or removed.	One year -	-	7,600 -
,,	- ditto - -	6	1 April 1888	- - ditto - - - ditto - - -	- ditto -	-	1,900 -
,,	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	Two months	-	637 8
,,	- ditto - -	8	1 July 1888	- - ditto - - - ditto - - -	Ten months	-	2,150 -
,,	- ditto - -	9	1 April 1888	Retail vend of tari to be drunk on the premises -	One year -	-	1,000 -
,,	- ditto - -	10	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	810 -
,,	- ditto - -	11	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	500 -
1889-90	- ditto - -	1	1 April 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
,,	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
,,	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	3,100 -
,,	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	3,000 -
,,	- ditto - -	5	- ditto -	Retail vend of Non-Asiatic liquor to be drunk at the bar of an hotel or of a refreshment room of a railway station.	- ditto -	-	500 -
,,	- ditto - -	6	30 Mar. 1889	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	7,600 -
,,	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,200 -
,,	- ditto - -	8	21 Mar. 1889	- - ditto - - - ditto - - -	- ditto -	-	2,250 -
,,	- ditto - -	9	1 April 1889	Retail vend of tari to be drunk on the premises -	- ditto -	-	2,550 -
,,	- ditto - -	10	6 May 1889	- - ditto - - - ditto - - -	- ditto -	-	1,000 -
,,	- ditto - -	11	1 April 1889	- - ditto - - - ditto - - -	- ditto -	-	550 -
1890-91	- ditto - -	1	17 April 1890	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	-	520 -
,,	- ditto - -	2	1 April 1890	- - ditto - - - ditto - - -	- ditto -	-	410 -
,,	- ditto - -	3	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquors.	- ditto -	-	100 -
,,	- ditto - -	4	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	2,150 -
,,	- ditto - -	5	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	2,000 -
,,	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	700 -
,,	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	270 -
,,	- ditto - -	8	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	160 -
1891-92	- ditto - -	1	2 May 1891	Retail vend of malt liquor manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	Eleven months	-	50 -
,,	- ditto - -	2	1 April 1891	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries established in Upper Burma to be drunk on the premi es or removed.	One year -	-	1,650 -
,,	- ditto - -	3	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	500 -
,,	- ditto - -	4	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
,,	- ditto - -	5	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	1,700 -
,,	- ditto - -	6	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	2,100 -
,,	- ditto - -	7	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	590 -
,,	- ditto - -	8	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	320 -
,,	- ditto - -	9	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	315 -
1888-89	Yamêthin - -	1	4 April 1888	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	4,600 -
,,	- ditto - -	2	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	8,100 -
,,	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	9,050 -
,,	- ditto - -	4	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	9,250 -
,,	- ditto - -	5	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	3,410 -
,,	- ditto - -	6	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,925 -
,,	- ditto - -	7	- ditto -	Retail vend of Non-Asiatic liquor to be drunk at the bar of an hotel or of a refreshment room at a railway station.	Three months	-	62 8
1889-90	- ditto - -	1	5 April 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	One year -	-	100 -
,,	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
,,	- ditto - -	3	- ditto -	Retail sale of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	3,050 -
,,	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	2,610 -
,,	- ditto - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	4,100 -
,,	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	2,400 -
,,	- ditto - -	7	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
,,	- ditto - -	8	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	1,250 -
,,	- ditto - -	9	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	3,000 -
,,	- ditto - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	1,400 -
,,	- ditto - -	11	- ditto -	Retail vend of Non-Asiatic liquor at the bar of an hotel or of a refreshment room at a railway station.	- ditto -	-	250 -

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale, or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Auction	Form VIII.							
ditto	ditto		Meiktila town	4,685	841			
ditto	ditto							
ditto	ditto							
ditto	Form XII. B.							
ditto	ditto		Mahlaing	3,141	130			
ditto	ditto		Wundwin	2,500	90			
ditto	ditto		Thedaw	410	20			
ditto	Form XV.							
ditto	ditto		Meiktila	4,685	841			
ditto	ditto	There are about 1,800 Non Burman residents in the places where shops are open in this district.	Mahlaing	3,141	130			
Fixed fee	Form IV.							
ditto	ditto		Meiktila	4,685	841	205,055	1,739	
Auction	Form VIII.							
ditto	ditto							
Fixed fee	Form X.		Cantonment, Meiktila.	675	600			
Auction	Form XII. B.		Meiktila	4,685	841			
ditto	ditto		Mahlaing	3,141	130			
ditto	ditto		Thazi	211	55			
ditto	Form XV.		Meiktila	4,685	841			
ditto	ditto		Mahlaing	3,141	130			
ditto	ditto		Meiktila road station.	211	55			
ditto	Form III.		Meiktila	3,983	1,034	–	–	—
ditto	ditto		Thazi	211	55			
Fixed fee	Form IV.							
Auction	Form VIII.							
ditto	ditto		Meiktila town	3,983	1,034			
ditto	Form XV.							
ditto	ditto		Kywelèbin					
ditto	ditto	There are about 1,097 Non-Burman residents in the places where shops are open in this district.	Pyintha	180	3			
Fixed fee	Form III. A.							
Auction	Form III.		Meiktila	3,983	1,034	202,880	3,770	—
ditto	ditto		Thazi	211	55			
Fixed fee	Form IV.							
Auction	Form VIII.							
ditto	ditto		Meiktila	3,983	1,034			
ditto	Form XV.							
ditto	ditto		Thazi	–	55			
ditto	ditto		Mahlaing	2,005	5			
ditto	Form VIII.		Pyawbwè	3,850	350			
ditto	Form XII. B.							
ditto	Form VIII.							
ditto	Form XII. B.		Yamèthin	5,500	500	128,196	2,308	—
ditto	Form XV.							
ditto	ditto		Pyawbwè	3,850	350			
Fixed fee	Form X.		Yamèthin	5,500	500			
ditto	Form IV.	There are about 1,500 Non-Burman residents in the places where shops are open in this district.						
ditto	ditto							
Auction	Form VIII.		Yamèthin	5,865	450			
ditto	ditto							
ditto	Form XII. B.							
ditto	Form XV.							
Fixed fee	Form IV.							
Auction	Form VIII.					160,672	1,379	—
ditto	Form XII. B.		Pyawbwè	3,700	300			
ditto	Form XV.							
Fixed fee	Form X.		Yamèthin	5,865	450			

I.—Liquor—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, Manufacture, or both Sale and Manufacture, and of what kind or kinds of Liquor.	For what Period each License issued?	Area covered by each License.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
							Rs. a.
1890–91	Yaméthin - -	1	1 April 1890	Wholesale vend of foreign spirits and foreign fermented liquor.	One year -	-	100 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	1,650 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,650 -
„	- ditto - -	5	- ditto -	Retail vend of spirituous and malt liquor manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	-	950 -
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	1,850
„	- ditto - -	7	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	8	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	500 -
„	- ditto - -	9	- ditto -	Retail vend of spirituous and malt liquor manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	-	550 -
„	- ditto - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	500 -
„	- ditto - -	11	- ditto -	Retail vend of non-Asiatic liquor at the bar of an hotel or of a refreshment room at a railway station.	- ditto -	-	250 -
1891–92	- ditto - -	1	1 April 1891	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	1,500 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	1,300 -
„	- ditto - -	5	- ditto -	Retail vend of spirituous and malt liquor manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	-	850 -
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	1,850 -
„	- ditto - -	7	- ditto -	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	8	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	450 -
„	- ditto - -	9	- ditto -	Retail vend of spirituous and malt liquor manufactured at distilleries or breweries established in Upper Burma to be drunk on the premises or removed.	- ditto -	-	300 -
„	- ditto - -	10	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	450 -
„	- ditto - -	11	- ditto -	Retail vend of non-Asiatic liquor at the bar of an hotel or of a refreshment room at a railway station.	- ditto -	-	250 -
„	- ditto - -	12	11 April 1891	Retail vend of malt liquors manufactured in a licensed brewery in Burma to be drunk on the premises or removed.	- ditto -	-	50 -
1888–89	Pyinmana - -	1	1 April 1888	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	210 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	270 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	5,100 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	6,200 -
„	- ditto - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	8,950 -
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	3,600 -
„	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	460 -
1889–90	- ditto - -	1	1 April 1889	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	6,700 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	7,800 -
„	- ditto - -	5	- ditto -	Manufacture and sale of country spirits to be drunk on the premises or removed.	- ditto -	-	5,000 -
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	2,600 -
„	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	375 -
1890–91	- ditto - -	1	1 April 1890	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	3,600 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	3,400 -
„	- ditto - -	5	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	1,950 -
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	1,800 -
„	- ditto - -	7	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
1891–92	- ditto - -	1	1 April 1891	Wholesale vend of foreign spirits and foreign fermented liquor.	- ditto -	-	100 -
„	- ditto - -	2	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	100 -
„	- ditto - -	3	- ditto -	Retail vend of foreign spirits and foreign fermented liquor to be drunk on the premises or removed.	- ditto -	-	2,800 -
„	- ditto - -	4	- ditto -	- - ditto - - - ditto - - -	- ditto -	-	2,600 -
„	- ditto - -	5	- ditto -	Retail vend of spirituous and malt liquors manufactured at distilleries or breweries in Upper Burma to be drunk on the premises or removed.	- ditto -	-	1,300 -
„	- ditto - -	6	- ditto -	Retail vend of tari to be drunk on the premises -	- ditto -	-	100 -

I.—LIQUOR—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Fixed fee	Form IV.							
ditto	ditto							
Auction	Form VIII.							
ditto	ditto		Yamèthin	6,584	2,111			
ditto	Form III.							
ditto	Form XV.							
Fixed fee	Form IV.							
Auction	Form VIII.							
ditto	Form III.		Pyawbwè	3,397	1,013			
ditto	Form XV.							
Fixed fee	Form X.	There are about 3,124 non-Burman residents in the places where shops are open in this district.						
ditto	Form IV.					152,271	8,351	—
ditto	ditto							
Auction	Form VIII.		Yamèthin	6,584	2,111			
ditto	ditto							
ditto	Form III.							
ditto	Form XV.							
Fixed fee	Form IV.							
Auction	Form VIII.							
ditto	Form III.		Pyawbwè	4,263	1,013			
ditto	Form XV.							
Fixed fee	Form X.		Yamèthin	6,584	2,111			
ditto	Form III. A.							
ditto	Form IV.							
ditto	ditto							
Auction	Form VIII.		Pyinmana	12,025	1,000			
ditto	ditto							
ditto	Form XII. B.							
ditto	Form XV.	There are about 1,000 non-Burman residents in the places where shops are open.						
ditto	ditto		Lèwè	1,000	250	43,433	12,500	—
Fixed fee	Form IV.							
ditto	ditto							
Auction	Form VIII.		Pyinmana	12,025	1,000			
ditto	ditto							
ditto	Form XII. B.							
ditto	Form XV.							
ditto	ditto		Lèwè	1,000	250			
Fixed fee	Form IV.							
ditto	ditto							
Auction	Form VIII.		Pyinmana	12,926	3,227			
ditto	ditto							
ditto	Form III.							
ditto	Form XV.	There are about 3,365 non-Burman residents in the places where shops are open.						
ditto	ditto		Lèwè	1,187	138			
Fixed fee	Form IV.					49,098	7,251	—
ditto	ditto							
Auction	Form VIII.		Pyinmana	12,926	3,227			
ditto	ditto							
ditto	Form III.							
ditto	Form XV.		Lèwè	1,187	138			

II.—OPIUM.

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, and what kind of Opium.	For what Period each License issued?	Area covered by each License, i.e., Area of District.	Price paid for each License.
	2.	3.	4.	5.	6.	7.	8.
				MANDALAY DISTRICT.			*Rs.*
1888-89	Mandalay	1	8 November	Sale by retail of opium	Five months	2,100 square miles.	500
"	ditto	2	"	ditto	ditto		500
"	ditto	3	"	ditto	ditto		500
"							
	ditto	4	13 November	Sale by wholesale of opium	One year		20
"	ditto	5	"	ditto	ditto		20
"	ditto	6	12 November	ditto	ditto		20
"	ditto	7	"	ditto	ditto		20
"	ditto	8	"	ditto	ditto		20
"	ditto	9	"	ditto	ditto		20
"	ditto	10	"	ditto	ditto		20
"	ditto	11	"	ditto	ditto		20
"	ditto	12	14 November	ditto	ditto		20
"	ditto	13	13 November	ditto	ditto		20
"	ditto	14	15 November	ditto	ditto		20
1889-90	ditto	1	26 March	Sale by retail of opium	ditto		45,300
"	ditto	2	22 November	Sale by wholesale of opium	ditto		20
"	ditto	3	"	ditto	ditto		20
"	ditto	4	"	ditto	ditto		20
1890-91	ditto	1	31 March	Sale by retail of opium	ditto		29,150
"	ditto	2	"	Sale by wholesale of opium	ditto		20
"	ditto	3	"	ditto	ditto		20
"	ditto	4	"	ditto	ditto		20
1891-92	—	—	—	*	—	—	—
				BHAMO DISTRICT.			
1888-89	Bhamo	1	4 April	Sale by retail of opium at Mogaung	One year	About 9,800 square miles.	200
"	ditto	2	"	Sale by wholesale of opium at Bhamo	ditto		20
"	ditto	3	"	ditto	ditto		20
"	ditto	4	"	ditto	ditto		20
"	ditto	5	"	ditto	ditto		20
"	ditto	6	"	ditto	ditto		20
"	ditto	7	"	ditto	ditto		20
"	ditto	8	"	ditto	ditto		20
"	ditto	9	"	ditto	ditto		20
"	ditto	10	"	ditto	ditto		20
"	ditto	11	"	ditto	ditto		20
"	ditto	12	"	ditto	ditto		20
"	ditto	13	"	ditto	ditto		20
"	ditto	14	"	ditto	ditto		20
"	ditto	15	"	ditto	ditto		20
"	ditto	16	"	ditto	ditto		20
"	ditto	17	"	ditto	ditto		20
"	ditto	18	"	ditto	ditto		20
"	ditto	19	"	ditto	ditto		20
"	ditto	20	"	ditto	ditto		20
"	ditto	21	"	ditto	ditto		20
"	ditto	22	"	ditto	ditto		20
"	ditto	23	"	ditto	ditto		20
"	ditto	24	"	ditto	ditto		20
"	ditto	25	"	ditto	ditto		20
"	ditto	26	"	ditto	ditto		20
"	ditto	27	"	ditto	ditto		20
"	ditto	28	"	ditto	ditto		20
"	ditto	29	"	ditto	ditto		20
1889-90	ditto	1	4 April	Retail vend of opium and poppy-heads at Mogaung.	ditto		415
"	ditto	2	5 April	Retail vend of opium and poppy-heads at Bhamo	ditto		1,800
1890-91	ditto	1	20 March	Retail vend of opium and poppy-heads at Mogaung.	ditto		1,000
"	ditto	2	"	Retail vend of opium and poppy-heads at Bhamo	ditto		7,000
"	ditto	3	"	Wholesale vend of opium at Bhamo	ditto		20
"	ditto	4	"	ditto	ditto		20
1891-92	ditto	1	2 May	Retail vend of opium and poppy-heads at Bhamo	Eleven months		5,150
"	ditto	2	26 March	Retail vend of opium and poppy-heads at Mogaung.	One year		1,150
"	ditto	3	18 February	Wholesale vend of opium at Bhamo	"		20
"	ditto	4	10 May	Wholesale vend of opium at Mogaung	"		20
				KATHA DISTRICT.			
1888-89	Katha	1	28 November	Retail vend of opium	Four months	6,000 square miles.	300
1889-90	ditto	1	20 March	ditto	One year		2,100
"	ditto	2	"	Wholesale vend of opium	ditto		20
1890-91	ditto	1	15 April	Retail vend of opium	ditto		2,650
"	ditto	2	"	Wholesale vend of opium	ditto		20
1891-92	ditto	—	—	License withdrawn under Financial Commissioner's orders.	—	—	—
				RUBY MINES DISTRICT.			
1888-89	Ruby Mines	1	1 January	Retail vend of opium	Three months	2,000 square miles.	400
1889-90	ditto	1	1 May	ditto	Eleven months		825
1890-91	ditto	1	1 April	Retail vend of opium at Mogôk	One year		960
"	ditto	2	"	Retail vend of opium at Twingè	ditto		400
1891-92	ditto	1	9 June	Retail vend of opium	Nine months		$ 292
1888-89	Shwebo			**SHWEBO DISTRICT.**			
1889-90	ditto						
1890-91	ditto	—	—	Nil.	—	—	—
1891-92	ditto						
1888-89	Ye-u			**YE-U DISTRICT.**			
1889-90	ditto						
1890-91	ditto	—	—	Nil.	—	—	—
1891-92	ditto						

* Not sold, owing to combination among Chinese dealers. † Excluding Wuntho. ‡ Including Wuntho.

§ With a duty of 15 rupees per viss on a minimum of 15 viss imported per month.

II.—OPIUM.

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15	16.	17.
Auction	Form III.	Non-Burman population about 22,000.	Mandalay Town	187,910	29,727	332,742	45,535	—
At fixed fee	Form II.							
Auction	Form III.							
At fixed fee	Form II.							
Auction	Form III.	29,465	ditto	188,815	29,465	326,963	47,097	—
At fixed fee	Form II.							
—	—	—	—	—	—	—	—	—
Auction	Form III.	There are probably less than 2,000 Burman Buddhists out of a total population of 54,000 for the whole district.	Mogaung	2,572	2,372	2,500	55,700	—
At fixed fee	Form II.		Bhamo	5,798	5,000			
Auction	Form III.		Mogaung	2,572	2,372			
			Bhamo	5,798	5,000			
Auction	Form III.	33,482	Mogaung	2,427	922	20,775	33,482	—
			Bhamo	8,048	5,210			
Fixed fee	Form II.		Mogaung	2,427	922			
			Bhamo	8,048	5,210			
Auction	Form III.		Mogaung	2,427	922			
			Bhamo	8,048	5,210			
Fixed fee	Form II.		Mogaung	2,427	922			
Auction	Form III.	About 37,600	Katha	2,483	1,500	†36,400	†37,600	—
Fixed fee	Form II.							
Auction	Form III.	16,225		2,596	1,073	‡43,104	‡16,225	—
Fixed fee	Form II.							
—	—	—	—	—	—	—	—	—
Auction	Form III.	About 19,000	Mogôk	4,800	4,000	5,000	17,100	—
			ditto	4,401	2,816	11,566	14,568	—
	Form III.	14,568	Twinngè	1,052	937			
			Mogôk	4,402	2,816			
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—

II.—Opium—*continued.*

Year.	District.	Licenses issued in Serial Number.	Date of Issue of each License.	For what purpose? Sale, and what kind of Opium.	For what Period each License issued?	Area covered by each License, i.e., Area of District.	Price paid for each License.
1.	2.	3.	4.	5.	6.	7.	8.
				SAGAING DISTRICT.			*Rs.*
1888-89	Sagaing	}					
1889-90	ditto	}		Nil.	—	—	—
1890-91	ditto	}					
1891-92	ditto	}					
				LOWER CHINDWIN DISTRICT.			
1888-89	Lower Chindwin			Nil.	—	—	—
1889-90	ditto	1	1 April	Retail vend of opium	One year	3,400 square miles.	3,630
1890-91	ditto	1	ditto	ditto	ditto		3,050
1891-92	ditto	1	ditto	ditto	ditto		2,360
				UPPER CHINDWIN DISTRICT.			
1888-89	Upper Chindwin			Nil.	—	—	—
1889-90	ditto			Nil.	—	—	—
1890-91	ditto			Nil.	—	—	—
1891-92	ditto	1	1 April	Retail vend of opium and poppy-heads	One year	19,000 square miles.	490
				MYINGYAN DISTRICT.			
1888-89	Myingyan	1	1 November	Retail vend of opium and poppy-heads	Five months	3,737 square miles.	2,250
„	ditto	2	ditto	Wholesale vend of opium and poppy-heads	ditto		20
1889-90	ditto	1	1 April	Retail vend of opium and poppy-heads	Three and a-half months.		3,468
„	ditto	2	ditto	Wholesale vend of opium and poppy-heads	ditto		20
1890-91	ditto	1	ditto	Retail vend of opium and poppy-heads	One year		6,700
„	ditto	2	ditto	Wholesale vend of opium and poppy-heads	ditto		20
1891-92	ditto	1	ditto	Retail vend of opium and poppy-heads	ditto		5,000
„	ditto	2	ditto	Wholesale vend of opium and poppy-heads	ditto		20
				PAKOKKU DISTRICT.			
1888-89	Pakôkku	1	1 April	Retail vend of opium	One year	6,160 square miles.	500
„	ditto	2	ditto	Wholesale vend of opium	ditto		20
1889-90	ditto	1	ditto	Retail vend of opium	ditto		2,750
„	ditto	2	ditto	ditto	ditto		320
1890-91	ditto	1	ditto	ditto	ditto		5,630
1891-92	ditto	1	ditto	ditto	ditto		2,760
				MINBU DISTRICT.			
1888-89	Minbu	1	10 October	Retail vend of opium at Minbu	Five and a-half months.	3,210 square miles.	370
„	ditto	2	ditto	Wholesale vend of opium at Minbu	ditto		20
1889-90	ditto	1	20 March	Retail vend of opium at Minbu	One year		6,950
„	ditto	2	6 April	Retail vend of opium at Sinbyugyun	ditto		9,000
„	ditto	3	20 March	Wholesale vend of opium at Minbu	ditto		20
1890-91	ditto	1	15 March	Retail vend of opium at Minbu	ditto		10,650
„	ditto	2	ditto	Retail vend of opium at Sinbyugyun	ditto		5,980
„	ditto	3	ditto	Wholesale vend of opium at Minbu	ditto		20
„	ditto	4	ditto	Wholesale vend of opium at Sinbyugyun	ditto		20
1891-92	ditto	1	17 March	Retail vend of opium at Minbu	ditto		5,800
„	ditto	2		Retail vend of opium at Sinbyugyun	ditto		3,150
				MAGWE DISTRICT.			
—	Magwe			Nil.	—	—	—
				KYAUKSE DISTRICT.			
1888-89	Kyauksè			Nil.	—	—	—
1889-90	ditto	1	25 April	Retail vend of opium	Eleven months	1,050 square miles.	400
1890-91	ditto	1	17 March	ditto	One year		4,820
1891-92	ditto	1	20 March	ditto	ditto		2,015
				MEIKTILA DISTRICT.			
1888-89	Meiktila	}					
1889-90	ditto	}		Nil.	—	—	—
1890-91	ditto	}					
1891-92	ditto	}					
				YAMETHIN DISTRICT.			
1888-89	Yamèthin	1	10 October	Retail vend of opium	Six months	3,000 square miles.	2,350
1889-90	ditto	1	4 April	ditto	One year		5,000
1890-91	ditto	1	1 April	ditto	ditto		1,950
1891-92	ditto	1	ditto	ditto	ditto		2,100
				PYINMANA DISTRICT.			
1888-89	Pyinmana	1	10 October	Retail vend of opium	Six months	6,000 square miles.	8,600
1889-90	ditto	1	1 April	ditto	One year		15,000
1890-91	ditto	1	ditto	ditto	ditto		10,100
1891-92	ditto	1	ditto	ditto	ditto		11,000

* Shans, Kachins, and Natives of India.

II.—Opium—*continued.*

How was Price fixed? By Auction Sale or by Tender, or at Fixed Fee.	Conditions of License.	Estimated Number of Chinese, Shans, Non-Burman Buddhists, Non-Burmans who are not Buddhists.	Place at which the License is or was held.	Total Population of the Place.	Number of Non-Burmans in the Town or Village.	Total Burman Population of the District.	Total Non-Burman Population.	Total Burman and Non-Burman Population of the whole Area supplied.
9.	10.	11.	12.	13.	14.	15.	16.	17.
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
Auction	Form III.	Between 500 and 600 in Mônywa Town beside Chins, &c., on the frontier.	Mônywa	6,311	536	118,231	927	—
ditto	ditto	1,191	ditto	6,316	206	231,054	1,191	—
ditto	ditto		ditto	6,316	206			
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
Auction	Form III.	About 15,000	Paunglyin	16,000	*15,000	54,342	21,443	—
Auction	Form III.	6,000	Myingyan	8,400	3,000	95,385	6,000	—
Fixed fee	Form II.			8,400	3,000			
Auction	Form III.			9,579	3,000	164,518	6,000	—
Fixed fee	Form II.			9,579	3,000			
Auction	Form III.	6,415	Myingyan	19,790	5,230	344,996	6,415	—
Fixed fee	Form II.			19,790	5,230			
Auction	Form III.			19,790	5,230			
Fixed fee	Form II.			19,790	5,230			
Auction	Form III.	500, besides Chins on frontier and military and camp followers.	Pakôkku	20,783	2,000	298,037	4,000	—
Fixed fee	Form II.							
Auction	Form III.							
ditto	ditto		Pauk	4,919	200			
ditto	ditto	543		4,927	543	284,876	13,877	—
ditto	ditto							
Auction	Form III.	600, besides military police.	Minbu	7,234	327	216,009	8,348 including 7,610 Chins.	—
Fixed fee	Form II.							
Auction	Form III.		Sinbyugyun	8,548	180			
ditto	ditto							
Fixed fee	Form II.		Minbu	7,234	327			
Auction	Form III.	18,395	Sinbyugyun	7,270	1,417	206,080	18,395	—
ditto	ditto			9,669	149			
Fixed fee	Form II.		Minbu	7,270	1,417			
ditto	ditto		Sinbyugyun	9,669	149			
Auction	Form III.		Minbu	7,270	1,417			
ditto	ditto		Sinbyugyun	9,669	149			
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
Auction	Form III.	1,200	Kyaukse	6,000	700	78,822	2,878	—
		7,248		6,413	1,000	119,374	7,248	—
				6,413	1,000			
—	—	—	—	—	—	—	—	—
Auction	Form III.	1,500	—	—	—	—	—	—
		8,551				152,271	8,351	—
Auction	Form III.	1,000	Pyinmana	12,025	1,000	43,443	12,500	—
		3,227		12,926	3,227	49,098	7,251	—

W. F. Noyce,
Secretary to Financial Commissione

ABSTRACT of Licenses for 1888–89 to 1891–92 as by the form used in Parliamentary Paper No. 319, dated 2nd August 1888.

A.—LIQUOR LICENSES.

				Rs.	a.	p.
Mandalay	19	Licenses in	1888-89 paying	1,75,572	–	–
	25	„	1889-90 „	1,38,526	–	–
	29	„	1890-91 „	43,849	–	–
	40	„	1891-92 „	53,010	–	–
Bhamo	4	„	1888-89 „	8,850	–	–
	6	„	1889-90 „	6,300	–	–
	5	„	1890-91 „	13,875	–	–
	13	„	1891-92 „	18,220	–	–
Katha	3	„	1888-89 „	12,520	–	–
	5	„	1889-90 „	4,390	–	–
	5	„	1890-91 „	5,130	–	–
	7	„	1891-92 „	6,290	–	–
Ruby Mines	1	„	1888-89 „	2,400	–	–
	2	„	1889-90 „	2,416	–	–
	5	„	1890-91 „	3,450	–	–
	7	„	1891-92 „	10,095	–	–
Shwebo	10	„	1888-89 „	11,190	–	–
	17	„	1889-90 „	17,100	–	–
	19	„	1890-91 „	12,390	–	–
	21	„	1891-92 „	16,605	–	–
Ye-u	2	„	1888-89 „	2,075	–	–
	2	„	1889-20 „	950	–	–
	3	„	1890-91 „	3,020	–	–
	4	„	1891-92 „	3,805	–	–
Sagaing	9	„	1888-89 „	2,825	–	–
	9	„	1889-90 „	15,310	–	–
	13	„	1890-91 „	5,832	8	–
	13	„	1891-92 „	8,490	–	–
Lower Chindwin	6	„	1888-89 „	7,220	–	–
	6	„	1889-90 „	11,000	–	–
	4	„	1890-91 „	6,190	–	–
	5	„	1891-92 „	7,750	–	–
Upper Chindwin	6	„	1888-89 „	1,460	–	–
	11	„	1889-90 „	3,630	–	–
	9	„	1890-91 „	11,570	–	–
	12	„	1891-92 „	3,475	–	–
Myingyan	14	„	1888-89 „	28,215	–	–
	19	„	1889-90 „	28,720	–	–
	18	„	1890-91 „	20,095	–	–
	18	„	1891-92 „	23,471	–	–
Pakôkku	7	„	1888-89 „	13,380	–	–
	20	„	1889-90 „	20,710	–	–
	23	„	1890-91 „	21,915	–	–
	22	„	1891-92 „	18,285	–	–
Minbu	10	„	1888-89 „	23,735	–	–
	20	„	1889-90 „	31,600	–	–
	19	„	1890-91 „	15,585	–	–
	17	„	1891-92 „	12,370	–	–
Magwô	6	„	1888-89 „	7,715	–	–
	14	„	1889-90 „	16,530	–	–
	15	„	1890-91 „	12,940	–	–
	13	„	1891-92 „	13,600	–	–
Kyauksé	4	„	1888-89 „	11,920	–	–
	5	„	1889-90 „	9,650	–	–
	7	„	1890-91 „	3,245	–	–
	7	„	1891-92 „	3,124	–	–
Meiktila	11	„	1888-89 „	21,442	8	–
	11	„	1889-90 „	21,050	–	–
	8	„	1890-91 „	6,310	–	–
	9	„	1891-92 „	7,325	–	–
Yamethin	7	„	1888-89 „	36,397	8	–
	11	„	1889-90 „	18,360	–	–
	11	„	1890-91 „	8,200	–	–
	12	„	1891-92 „	7,300	–	–
Pyinmana	7	„	1888-89 „	24,790	–	–
	7	„	1889-90 „	22,675	–	–
	7	„	1890-91 „	11,050	–	–
	6	„	1891-92 „	7,000	–	–
TOTAL Number of Licenses	126	„	1888-89 „	3,91,707	–	–
	190	„	1889-90 „	3,69,817	–	–
	200	„	1890-91 „	2,04,646	8	–
	226	„	1891-92 „	2,20,215	–	–

ABSTRACT of Licenses for 1888-89 to 1891-92 as by the form, &c.—*continued.*

B.—OPIUM LICENSES.

					Rs.	a.	p.
Mandalay	14	Licenses in	1888-89	paying	1,720	–	–
	4	„	1889-90	„	45,360	–	–
	4	„	1890-91	„	29,210	–	–
Bhamo	29	„	1888-89	„	760	–	–
	2	„	1889-90	„	2,215	–	–
	4	„	1890-91	„	8,040	–	–
	4	„	1891-92	„	6,340	–	–
Katha	1	„	1888-89	„	300	–	
	2	„	1889-90	„	2,125	–	–
	2	„	1890-91	„	3,670	–	–
Ruby Mines	1	„	1888-89	„	400	–	–
	1	„	1889-90	„	825	–	–
	2	„	1890-91	„	1,360	–	–
	1	„	1891-92	„	292	–	–
Lower Chindwin	1	„	1889-90	„	3,630	–	–
	1	„	1890-91	„	3,050	–	–
	1	„	1891-92	„	2,360	–	–
Upper Chindwin	1	„	1891-92	„	490	–	–
Myingyan	2	„	1888-89	„	2,270	–	–
	2	„	1889-90	„	3,488	–	–
	2	„	1890-91	„	6,720	–	–
	2	„	1891-92	„	5,020	–	–
Pakôkku	2	„	1888-89	„	520	–	–
	2	„	1889-90	„	3,070	–	–
	1	„	1890-91	„	5,630	–	–
	1	„	1891-92	„	2,760	–	–
Minbu	2	„	1888-89	„	690	–	–
	3	„	1889-90	„	15,970	–	–
	4	„	1890-91	„	16,670	–	–
	2	„	1891-92	„	8,950	–	–
Kyauksé	1	„	1889-90	„	400	–	–
	1	„	1890-91	„	4,820	–	–
	1	„	1891-92	„	2,015	–	
Yamêthin	1	„	1888-89	„	2,350	–	–
	1	„	1889-90	„	5,000	–	–
	1	„	1890-91	„	1,950	–	
	1	„	1891-92	„	2,100	–	
Pyinmana	1	„	1888-89	„	8,600	–	–
	1	„	1889-90	„	15,000	–	–
	1	„	1890-91	„	10,100	–	–
	1	„	1891-92	„	11,000	–	–
TOTAL number of Licenses	53	„	1888-89	„	17,610	–	–
	20		1889-90	„	97,083	–	–
	23	„	1890-91	„	91,220	–	–
	15	„	1891-92	„	41,327	–	–

EAST INDIA (OPIUM AND INTOXICATING LIQUORS LICENSES) (UPPER BURMA).

FURTHER RETURNS of LICENSES for the Sale of OPIUM and INTOXICATING LIQUORS issued in *Upper Burma* since 1 January 1888, showing the Number of such Licenses issued; the Times at which, the Districts for which, and the Periods for which they have been issued; the Prices paid for them respectively; and the Conditions or Regulations subject to which they have been issued (in continuation of Parliamentary Paper, No. 22, of Session 1892).

(*Mr. Bryce.*)

Ordered, by The House of Commons, *to be Printed*,
29 *March* 1893.

[*Price* 6 *d.*]

EAST INDIA (EMPLOYMENT OF WOMEN AND CHILDREN IN MINES).

RETURN to an Address of the Honourable The House of Commons dated 20 March 1893; *—for,*

COPY of CORRESPONDENCE between the Secretary of State and the Government of India, with Reports from Local Governments, respecting the Employment of Women and Children in the Underground Workings of Indian Mines."

India Office,
21st March 1893.

A. GODLEY,
Under Secretary of State for India.

(*Sir John Gorst.*)

Cx 9 7.

Ordered, by The House of Commons, *to be Printed,*
29 *March* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

150.

CONTENTS.

No.	Document.	Descriptive Title.	Page.
1	Despatch, No. 59 (Statistics), dated 3 July 1890, from the Secretary of State, with Enclosure.	Application of principles of the Berlin Conference to Factory and Mining Legislation in India.	3
2	Despatch, No. 80 (Statistics), dated 12 November 1891, from the Secretary of State, with Enclosure.	New Legislation in India should prohibit working of Women or Children underground.	4
3	Letter from Government of India (Minerals), No. 81, dated 5 October 1892, with Enclosures.	Proposed Legislation for the Inspection and Regulation of Mining Operations in India.	5
4	Despatch, No. 6 (Revenue), dated 19 January 1893, with Enclosure.	Reply to the above - - - -	105

COPY of CORRESPONDENCE between the Secretary of State and the Government of India, with Reports from Local Governments, respecting the Employment of Women and Children in the Underground Workings of Indian Mines.

DESPATCH from the Secretary of State for India to the Governor General of India in Council (Statistics)—No. 59, dated 3 July 1890.

INDIAN FACTORY ACT.

My Lord Marquis,

IN my Despatch, No. 44, dated the 15th May last, concerning the Indian Factory Act, I promised to forward the proceedings of the Berlin Conference of 1890 as soon as they were published. I now forward a copy of the Papers presented to Parliament on the matter.

2. I have already, in my Despatch of 15th May, No. 44, and more especially in the 5th paragraph, stated clearly the principles which must govern the action of your Excellency's Government in relation to this matter. It is therefore unnecessary for me to make any comment in detail upon the contents of these Papers, which I commend to your careful consideration.

3. As yet no legislation has been undertaken in India for regulating work in mines. The matter has been on occasions discussed, but the condition of the mining industry was not deemed such as to require legislative interference. At the present time collieries, and possibly some of the gold mines, would seem to be the only mining industries in India that require regulation. Now that a single colliery proprietor like the East Indian Railway has a yearly output of nearly 400,000 tons of coal, and that a single State colliery like that at Warora yields 140,000 tons a year, the time has come for re-opening the subject. I request that you will consider how far it may be necessary and desirable to frame a Bill for the inspection of mines, and for the regulation of the employment therein of women, young persons, and children, &c.

4. I may also point out that the Report of the Conference recommends the appointment of a sufficient number of qualified Factory and Mine Inspectors; the preparation, and interchange with other States, of periodical reports upon the working of the principles laid down by the Conference. It may not be necessary for India, who was not directly a party to the Conference, to circulate her factory reports to other nations, and India has, under the Act of 1881, arranged for factory inspection. But now that the Factory Law will be more extensive in its scope, and more detailed in its provisions, your Excellency's Government will doubtless consider whether it may not be necessary to appoint, at industrial centres like Bombay and Calcutta, inspectors who shall give their whole time to factory inspection. It has been suggested that one of your Geological Survey officers could possibly undertake the work of inspecting such coal or other mines that may be brought under the new law. And it would be extremely desirable that a yearly volume containing a *resumé* of all Factory and Mines Inspectors' reports should, when the new law is in working order, be published by your Government.

5. Any law passed by the Indian Legislature would be applicable to British India only; but there are factories and coal and gold mines in Native States, and we may hope that the numbers of such industries will increase. It is probable that the Rulers of such States may be willing to follow the example of the British Government in the matter; and when the new law is passed and in working order your Excellency might see fit to advise some of the chief Native

States upon the subject. I forward a copy of the report of a question asked and an answer given in the House of Commons on the 12th May 1890 concerning the regulation of factory labour in the Native States of India.

I have, &c.
(signed) *Cross.*

Enclosure to Despatch, No. 59.

For Monday, 12th May 1890.

Mr. Howorth,—To ask the Under Secretary of State for India whether, inasmuch as the Indian Factory Act does not apply to the Native States, he will consider the advisability of urging upon their Rulers the necessity of introducing legislation for the protection of women and children employed in the manufactories of those States, and who now work from dawn to sunset.

Reply.

The policy of the Indian Government is to interpose as little as possible in the internal affairs of Native States so long as the Rulers govern justly. But the Secretary of State will bring this question to the notice of the Government of India, with a view to their advising Native States containing factories to follow the factory legislation of British India.

DESPATCH from the Secretary of State for India to the Governor General of India in Council (Statistics)—No. 80, dated 12 November 1891.

MINING LEGISLATION.

My Lord Marquis,

WITH reference to your letter, No. 59 (Revenue and Agriculture, Minerals), dated 4th August 1891, relative to the proposal of your Government to regulate by law the working of mines in India, I have caused to be forwarded to you the Papers enumerated in the accompanying list, which have been supplied to me by the Secretary of State for the Home Department, as likely to be of use to your Excellency in Council in connection with this matter.

2. I defer consideration of your detailed proposals until the further information which has been called for by your Government on certain points has been received and communicated to me. But, as at present advised, I think it most desirable that the employment of women or girls underground should be altogether prohibited in India. The decision against such employment was unanimous and unquestioned at the Berlin Conference. I understand that women are not employed underground in Indian mines belonging to Government, and the prohibition of such employment in private mines would cause little disturbance at a time when the coal industry of India (though important and much to be encouraged) is still in its infancy. I also think it questionable whether the minimum age for the admission of children to labour in mines should be placed below 12, the age accepted by the Berlin Conference for southern countries. Even on the analogy of the minimum age that has been adopted in your recent Factory Act, the Indian minimum age would be only one year below the South Europe minimum, and that would give 11 instead of 10 as the lowest permissible age for children labouring in Indian mines.

I have, &c.
(signed) *Cross.*

Enclosure to Despatch, No. 80.

List.

(*a*) A copy of the Special Rules under the Coal Mines Regulation Act, 1887, in force in the Manchester and Ireland District.

(*b*) A copy of an Abstract of the Metalliferous Mines Regulation Acts, 1872 and 1875, with Special Rules in force in the Manchester and Ireland District.

(*c*) A copy

(*c*) A copy of the Instructions of the Secretary of State for Her Majesty's Inspectors under the Coal Mines Regulation Act, 1887; and Her Majesty's Inspectors under the Metalliferous Mines Regulation Acts, 1872 and 1875.

(*d*) The Final Report of Her Majesty's Commissioners appointed to inquire into Accidents in Mines, 1886.

(*e*) Reports of Her Majesty's Inspectors of Mines for 1890.

(*f*) Summaries of the Statistical Portion of the Reports of Her Majesty's Inspectors of Mines.

(*g*) List of the Mines worked in the year 1890.

(*h*) List of Plans of Abandoned Mines deposited in the Home Office.

(*i*) Mineral Statistics for 1890.

(*k*) Minute of the Secretary of State on the subject of Coal Dust.

(*l*) Letter of Mr. Mines Inspector Hall to the Secretary of State on the Coal Dust question.

(*m*) Copies of printed forms in use by Her Majesty's Inspectors of Mines.

LETTER from the Government of India (Revenue and Agricultural Department—Minerals) to Her Majesty's Secretary of State for India; No. 81, dated 5 October 1892.

My Lord,

IN his Despatch No. 59 (Statistics), dated 3rd July 1890, Your Lordship's predecessor invited our attention to the Proceedings of the Berlin Conference in relation to the regulation of mining industries, and asked us to consider how far it would be necessary to undertake legislation (1) for the inspection of mines, and (2) for the regulation of the employment therein of women, young persons and children. Lord Cross also suggested (3) that we should appoint a Government Inspector, (4) that we should publish a volume of his report for circulation in other countries for general information, and in conclusion (5) that we should advise Native States to pass laws similar to any we might frame for British India. We thought it desirable, in the first instance, to await the issue of the legislation regarding factories which was in progress at the time that the despatch was received, but in May 1891 we addressed a Circular to Local Governments and Administrations, in which, while stating that the facts and statistics before us were not sufficient to warrant our expressing any final conclusions, we thought it right to indicate the lines on which we were prepared to legislate as then advised, and subject to what might be put before us by local authorities.

2. On the 4th August 1891 we submitted a copy of our Circular for the information of Lord Cross, who deferred consideration of our detailed proposals until the further information called for had been received. He took occasion, however, to express an opinion—

(1) That the prohibition of female labour underground should be absolute. He referred to the Berlin Resolution I (*b*) in which this prohibition was recommended, and stated his belief that women are not employed in Government mines in India, and that their exclusion would not seriously disturb an industry still in its infancy.

(2) That the age for children should be 12, or at the lowest 11, instead of 10 as had been suggested by us.

3. Having now carefully considered the reports furnished to us by the Local Governments and Administrations in response to our Circular, we are prepared to lay before Your Lordship the conclusions which we have formed regarding the measures required for the regulation of the mining industry.

The subject naturally divides itself into two parts:—

(1) The regulation of labour in mines and the restrictions to be imposed on the employment of women, young persons and children.

(2) The general management and inspection of mines.

Numbers employed in collieries.

4. From the statement enclosed with this report, which represents with tolerable approximation the facts of the case, it will be seen that 78 mines and collieries employ a labour-force of 31,471 persons, of whom over 18,818 or 59·8 per cent work underground. Of this number 19,203 or 61 per cent. are men, 8,779 or 28 per cent. are women, and 3,489 or 11 per cent. are returned as young persons or children. The first fact which will doubtless strike Your Lordship is the largeness of the proportion (39 per cent.) which the women and children employed bear to the total force.

Extent of employment of women and children.

5. In the 2nd paragraph of India Office Despatch No. 80. (Statistics), dated 12th November 1891, Lord Cross expressed his belief that women are not at present employed in any mines worked by the Government. This statement, however, is not strictly accurate. In Umaria there are 99 girls and women out of a total underground labour-force of 833, while in the Government Salt Mines in the Punjab women are largely employed underground.

In all private collieries, on the other hand, including the well-managed establishments under the control of the East Indian Railway Company, the underground employment of female labour is universal. It can scarcely be questioned that any restrictions upon the employment of a class of labourers in such extensive demand, and still more their absolute exclusion, will, at least at the outset, entail very serious consequences to the mining industry, even in its present stage of development.

Evidence from Central Provinces and Bengal on labour question.

6. We will now proceed to analyse in greater detail the evidence contained in the papers received from the Governments of the Central Provinces and of Bengal, which are the provinces chiefly concerned with this question, and from which, as a natural consequence, the information of the greatest value has been received.

Opinion of Chief Commissioner, Central Provinces.

7. The Chief Commissioner of the Central Provinces has stated in strong terms the objections to which the employment of women and children in mines is open. But he admits that there are very great differences between the conditions of India and Europe; that the objections derived from men working in a nearly nude state have no application here; and that, in the matter of association with men, women are placed here in much the same position above-ground as in the mines. His conclusion is, not that female labour shall be prohibited or restricted, but merely that it shall "not be recognised by law."

Government Collieries, Umaria and Warora.

In the Central Provinces there are three collieries of importance, two of which are under Government management. At Umaria, as above noted, about 100 women and girls are employed underground, and there are in addition 12 boys. The manager considers that the objections to female labour urged at Berlin are not applicable to collieries in this country, but that it should not be allowed, as "underground working is not improving to women." He points out, however, that this would prevent his offering work to whole families, which has hitherto operated as "a great inducement to men to adopt this new kind of labour."

At Warora, the other State Colliery, no women have ever been employed, and perhaps the fact should not be lost sight of, that the mine would gain by similar conditions being imposed on its competitors. The manager details his objections to allowing females underground, under the heads of (1) morality (2) the health of the women themselves and their offspring, and (3) their safety. As to (1) he has abstained from offering any particulars, while his remarks under (2) and (3) are not entitled to much weight. His apprehension seems to be that the women would remain below for their confinement and perhaps die from want of air.

Mohpani colliery.

On the other hand, the manager at Mohpani makes out a fairly strong case for continuing to employ women. He ridicules the idea of underground work causing more "masculine roughness" than the agricultural labour to which native women of the class in question are accustomed; and there can be no doubt that there is much truth in the comparison which he has drawn. He shows, too, that they generally work with a man of their own family, and are not thrown in contact with other men; this point will be brought out more fully in regard to Bengal.

None

None of the Central Provinces authorities object to a minumum age of 10 for children, so far as the employers are concerned, but the Chief Commissioner points out the unquestionable advantage to the boys themselves of passing an apprenticeship in underground labour at a very early age.

Bengal opinions.

8. The Lieutenant-Governor of Bengal, while admitting that "the one point in which legislation might do good is in the prohibition of the employment of children underground," considers that there is no necessity for any legislation whatever, and entirely agrees with the large body of authorities whom he has consulted, and who are almost unanimous in opposing the exclusion of women.

These authorities make out a very strong case. Mr. Quinn, Commissioner of Bhagalpur, has assumed *à priori* that the employment of women underground must have a demoralizing effect; but, on the other hand, the reports of Dr. Saise, Mr. Veasey, Mr. Monahan, Colonel Lillingston, and Babu N. S. Dutt, which have been written with a considerable knowledge of the subject, and are well worthy of perusal, show that the conditions and system of working are essentially different from those which obtain in British mines. The women and children are not separately entertained, but the work is done on the "family system." The father of the family does what work he likes and is paid by the piece. His wife, children and other relations help him according to their ability and add something to the family earnings.

Sir C. Elliott has very properly laid great stress on the necessity of providing new occupations for the growing population, and on the danger of checking the expansion of work in mines. Dr. Saise has correctly pointed out that the women will not go underground when they have domestic concerns requiring their presence at home, but that at other times they are expected to remain and work along with their husbands or male relations. Babu N. S. Dutt, as a native, speaks with yet greater force upon this point, and upon the danger of interfering with family relations. Dr. Saise and others see no objection to prohibiting children under 10 from working in mines; but they seem to have had in view a prohibition applying to employers only. For, taking the family system as described by Mr. Veasey, Colonel Lillingston, Mr. Monahan, and others, it would be obviously impossible to prevent a woman from taking down her whole family, and putting such of them as are able to help her to do little odds and ends of work, while the younger ones play or sleep. Mr. Veasey points out that if a miner is not allowed to do his work in the way he chooses he will turn to some other kind of employment, and that it is difficult enough to get miners as it is. The women's and children's work is not separately paid for: it is merely accessory to the cutting of coal, which is done only by their adult male relations.

In the memorial enclosed the principal employers of mining labour strongly object to any interference which they consider likely to injure, at its start, an industry which has many other difficulties to contend with.

Opinions of other Local Governments and Administrations.

9. Of the other Local Governments and Administrations, only two, the Punjab and Assam, have mines in which underground labour is employed to any large extent. The Chief Commissioner of Assam is averse to legislation of any kind; and in the Punjab, where, without any objectionable results, no less than 400 women are employed in the Government salt mines, it is not proposed to place restrictions of any kind on female labour underground. Children below the age of 10 are nowhere directly employed, and an age-restriction, though not objected to, would have little or no practical effect.

General description of work of women and children.

10. The work of women, wherever employed, consists in carrying head-loads, moving trucks, and other labour supplementary to the actual cutting or mining, which is done by men. This work could certainly be performed by men, but there are in some cases difficulties, arising out of caste or social customs, which would render the change less easily practicable than might be imagined, and the employment of men would obviously be much more expensive.

Children are employed to a very small extent as compared with women, whose work they may be said to supplement. Women, however, are often accompanied by their children when they go to work in the mines.

Work is conducted below, as above ground, upon a family system, and the work of women and children in mines does not differ in character, or in any substantial respect, from that which they perform above ground.

General conclusions respecting employment of women and children.

11. The chief objections which have been urged against the employment of female labour below ground consist in the alleged unsexing of the females by the character of their work, and the promotion of immoral relations between the two sexes. But it is clear that there is nothing more unsexing to the Indian female in the work below ground than in the ordinary coolie work which she performs elsewhere, while the danger of immorality is to a great extent obviated owing to the prevalence of the family system. Owing, moreover, to the free ventilation available and access to the outer air, arising from the fact that the approach to the workings of Indian mines is generally by adits and inclines instead of by shafts, work in the Indian mine is scarcely less healthy for a woman than that above ground. With reference to the employment of girls, account must be taken of the fact that children in India are married at the earliest possible age.

12. On the whole, it is difficult to avoid the conclusion that it would be impossible either to restrict the employment of women and children, or to regulate the hours of labour, without destroying the family system of working, and that this could not be done without very serious injury to a rising and important industry, and great hardship to the classes which at present find employment in the mines.

We have considered whether it would be possible to make an exception in favour of the family system, in the same manner as we have exempted from certain statutory restrictions factories worked on an approved system of shifts, but we are satisfied that this would not be practicable. One fatal objection would be that an employer could easily evade the law by making all his arrangements through his male labourers.

Mining management and inspection. Opinions of Local Governments.

13. We think it unnecessary to do more than touch lightly on the issues raised in our Circular with regard to mining management and inspection. With the important exception of the Government of Bengal, which deprecates legislation of any description, the local authorities are not indisposed to undertake measures for the appointment of qualified managers, the legislation of mining inspection, the compulsory supply of plans by mine-owners, and the appointment of mining inspectors with statutory powers, as well as the conferment of general powers to make rules on the Local Government.

Conclusions of Government of India.

14. But in perusing the reports of the Local Governments the first thing which we believe will impress Your Lordship, as it has us, is the absence of any urgency whatever for legislative interference in the management of Indian mines. Not only are the conditions of labour, as shown above, different in essential particulars from those prevailing in the corresponding industries of Europe, but there is a remarkable rarity of accidents, together with an absence of unhealthiness and of abnormal mortality, so far as can be traced, which stands out in vivid contrast to the painful occurrences which are so frequently reported from the mining counties of Great Britain. Explosions of gas and fire-damp, such as have to be carefully guarded against in England, are almost unknown in this country. In Assam, indeed, there seem to have been three accidents connected with gas during a long series of years; but the collieries are now thoroughly ventilated. Mr. Monahan, while mentioning two unexplained explosions, has stated that for many years there has not been the slightest trace of gas.

Final conclusions and proposals.

15. On the whole, then, neither for the regulation of labour, nor for the general management and inspection of mines, do we think that the case presented by the Local Governments and Administrations is strong enough to justify us in recommending early legislation. We consider that the mining industry, now at a comparatively early stage of its development, might receive a serious check

if

if we were to adopt measures calculated to disturb the existing conditions of mining labour, conditions which are in no way hurtful or distasteful to the labouring population, but, on the contrary, are in close accordance with their ordinary social habits and customs. At the same time we are fully aware that as mining extends, and competition increases, statutory regulations may be found necessary to prevent the now unimportant defects of the mining system developing into serious evils.

Necessity of regular inspection.

16. In this view we consider it essential that the working of mines should be closely watched, and that a fuller knowledge than at present obtains should be acquired of the conditions of labour in Indian mines. We accordingly propose to introduce a system of careful and regular inspection.

Appointment of inspector.

17. We, therefore, request your Lordship to select an officer whose qualifications would fit him for appointment as Inspector of Mines under our Government. He should, if possible, have had practical experience of the working and management of European mines. He would be required to visit all mines at least once a year, to report on the system of labour, to investigate accidents, and to furnish the Government with information generally on subjects of interest and importance connected with mining.

Necessity of statutory powers.

We believe such an official will be able to render effective service, at any rate, during the earlier period of his appointment, without the aid of statutory powers; but should he meet with obstruction on the part of the mine-owners during the conduct of his inspections, or should any difficulty be found in carrying into effect reasonable recommendations which he may prefer, we shall be prepared to confer on him such legal powers as may be required.

18. For the present we are satisfied that a single inspector will be sufficient for the whole of India. The privately owned mines are for the most part concentrated on a comparatively small area accessible to the railways, while, except in Bengal and the Central Provinces, it may be said that mining is hardly begun. We agree with Lord Cross that the inspecting officer may be appropriarely placed upon the cadre of our Geological Survey Department, but we must leave it to your Lordship to determine what initial salary should be offered.

19. Pending your Lordship's reply to the present communication we consider it unnecessary to take any special action with reference to mining in Native States, the conditions of which differ to no material extent, so far as we are at present informed, from those of British India.

We have, &c.
(signed) *Lansdowne.*
Roberts.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. H. T. Crosthwaite.

Enclosures in letter No. 81.

From *T. D. Mackenzie*, Esq. C.S., Chief Secretary to the Government of Bombay, Revenue Department, to the Secretary to the Government of India, Revenue and Agricultural Department; No. 146-P., dated Poona, the 22nd June 1891.

I AM desired to acknowledge the receipt of your letter No. 1270-25-9 M., dated 4th instant, with which you forward Circular No. 1124-25-2 M., dated 29th May 1891, on the subject of legislation for the inspection and regulation of mining operations in India, and suggest that the Government of India will

be glad to receive any remarks on the subject which the Bombay Government may wish to offer.

2. In reply I am directed to inform you that as there are no mines of any kind in the Presidency proper or in Sind, His Excellency the Govenor in Council is unable to offer any remarks on the Circular, but he would be glad to be favoured with copies of the draft bill when it is drawn.

From *C. G. Bayne*, Esq. C.S., Secretary to the Chief Commissioner, Burma, Revenue Department, to the Secretary to the Government of India, Revenue and Agricultural Department; No. 87–52 M., dated Rangoon, the 6th July 1891.

I AM directed to acknowledge the receipt of your letter No. 1124–25–2 M., dated the 29th May 1891, relative to proposed mining legislation in India.

2. In reply I am to submit that there are no coal mines as yet open in Burma, though negociations are pending regarding the lease of certain areas for this purpose. Any legislation that suits the circumstances of Indian mines may conveniently be adopted for Burma.

From Honourable *J. Woodburn*, Chief Secretary to Government, North-Western Provinces and Oudh, to the Secretary to the Government of India, Revenue and Agricultural Department; No. 2185, dated Naini Tal, the 31st August 1891.

I am directed to reply to your letter No. 1271–25–9 M., dated 4th June 1891, asking for any remarks or suggestions that the Lieutenant Governor and Chief Commissioner might wish to offer on the subject on the mining legislation for India outlined in your Department Circular No. 1124–25–2 M., dated 29th May 1891.

2. In the absence of any experience of mining in these Provinces, the Lieutenant-Governor and Chief Commissioner does not feel qualified to give a useful opinion; but it seems to him desirable that ten should be fixed as the age under which children should not be employed in mines; that the limit to the hours of labour prescribed for factories should also be prescribed for mines; and that no girl over 12 should be employed in mines, unless married and employed with her husband.

From *J. H. Glass*, Esq. C.E., C.I.E., Secretary to Chief Commissioner, Public Works Department, Central Provinces, to the Secretary to the Government of India, Revenue and Agricultural Department; No. 118–5642, dated Nagpur, the 5th September 1891.

I AM directed to acknowledge receipt of Government of India Circular No. 1124–25–2 M., dated 29th May last, on the subject of legislation for the inspection and regulation of mining operations in India.

2. The Chief Commissioner thought it desirable to obtain the opinions of experts on the various points enumerated in the Circular under acknowledgement, and the managers of the colleries in the Central Provinces were accordingly addressed and their views elicited. I am to forward herewith, for the information of the Government of India, copies of letters as marginally noted which have been received from the Managers of the Umaria, Warora and Mohpani Colliries.

(1) Letter No. 1656, dated 23rd July 1891, from Manager, Central Provinces Collieries.
(2) Letter No. 2513, dated 25th July 1891, from Manager, Warora Colliery.
(3) Letter, dated 30th July 1891, from Manager, Nerbudda Coal and Iron Company, Mohpani.

3. It

3. It is stated in the Circular under reference that the provisions for a Coal Mines Act for India would generally follow those of the English Coal Mines Regulation of 1887, and in this connection the opinions and suggestions of the Chief Commissioner are solicited.

This Act contains provisions relating to--

(*a*) Employment of boys, girls and women.
(*b*) Wages.
(*c*) Single shafts.
(*d*) Divisions of Mines into parts.
(*e*) Certificated Managers.
(*f*) Returns, plans, notices of accident and abandonment.
(*g*) Inspection.
(*h*) Arbitration.
(*i*) Coroners.
(*k*) General rules (ventilation, machinery, &c.).
(*l*) Special rules for every mine to be approved by Inspector.

The Government of India intimates in paragraph 4 of the Circular that it is not inclined to think that legislation is likely to be required in this country in connection with (*b*) Wages, (*h*) Arbitration, and (*i*) Coroners.

4. In passing, the Chief Commissioner would invite attention to the remarks made by the Manager, Warora Colliery, relative to the system in force at that Colliery of payment to petty contractors, by weighment of coal won. The coolies, however, who work under the petty contractors are paid as heretofore, viz., by measurement, but as the advantages of the weighment system (which is that adopted by the seller and the purchaser) become apparent to the labourers it is not improbable that a demand may be made to introduce it generally in Indian Mines.

The Chief Commissioner is therefore of opinion that this subject (wages), in so far at least as it relates to payment by weight, should be considered when legislating for Indian Coal Mines with a view of enabling the labourer to claim payment by weight should he so desire it.

With reference to arbitration some doubt is expressed in the correspondence to the prudence of omitting provision for arbitration from the Act. On this point reference is invited to remarks made by the manager of the Mohpani Colliery, which seems to urge the contention that if inspection by an individual appointed by Government is enacted so as to safeguard the lives of the workmen, it is reasonable that provision should also be made, in the interests of colliery proprietors, to admit of arbitration. In favour of Mr. Simpson's argument it is to be said that the plan of arbitration has been found necessary for English Mines; but the Chief Commissioner is not sure that the circumstances in India are parallel, or that the admission of a right to claim arbitration in case fault was found with the injunctions of the Government Inspector would be found practicable or tolerable in India.

In respect to (*i*), Coroners, Mr. MacDonnell concurs with the opinion expressed by the Government of India in paragraph 4 on the subject.

5. The employment of women and girls underground is a matter which has received much attention at the hands of the colliery managers who have been consulted.

The Manager of the Mohpani Colliery has considered this question at some length, and his arguments may be perhaps regarded as putting the case for employment of women on underground work as colliery owners, advocates of such employment, would wish it to be put. The general conclusion he arrives at is that no very serious objections exist on moral or other grounds to the employment of women underground, and he points out that to prohibit such labour would entail great distresss on the people themselves and deprive the colliery owners of a source of comparatively cheap labour, and would, besides, seriously interfere with the labour market which, as it is, falls far short of the demand. On the other hand the Manager of the Warora Colliery is opposed *in toto* to the employment of female labour in the mines; and the Manager of the Umaria Colliery, whilst considering that the grounds on which objections were raised in the proceedings of the Berlin Conference are

not entirely applicable to this country, is of opinion that it is not desirable to employ women and girls underground.

The Chief Commissioner is ready to admit that considerable differences do exist between the conditions of mining labour in the two countries; and that there is (in the case of women working in mines), in the matter of clothing and association with men, less difference between aboveground and underground labour in India than in England. But still the objections of the Berlin Conference remain at bottom of substantial force in India, and so far as the Central Provinces are concerned, the Chief Commissioner does not recommend that underground labour by women and girls be recognised by law.

6. The managers of the collieries in the Central Provinces are unanimously in favour of the employment of boys underground, and in this view the Chief Commissioner is entirely inclined to agree. There is nothing in the work they have to perform, such as oiling tram wagons and simple underground machinery, closing and opening ventilating doors, and tending horses, which is likely to overtax their strength, whilst the wages they earn are generally more than enough for their support. There is an advantage besides in the employment of boys underground which is pointed out by the Manager of the Umaria Colliery, *viz.*, that a more intelligent class of miners would be obtained owing to the acquaintance the lads would gain of pit work from having been habituated to it from the commencement of their working career. It is not, however, desirable that boys of very tender years should work in the mines, and Mr. MacDonnell would therefore fix the minimum age at ten years.

7. The principal duties on which women and children are engaged in the Central Provinces collieries underground consist in carrying coal from the workings to the trams and materials for building purposes, keeping the drains clear and attending to the ventilating doors, &c. These duties could be undertaken by men, but the expense to the colliery would be considerably increased.

8. As regards the regulation of hours of work, it appears that in the case of women the provisions of the Indian Factories Amendment Act, *viz.*, that no women should be employed between the hours of 8 p.m. and 5 a.m. except in shifts, nor more than 11 hours in one day with intervals in the proportion of 1½ hours in 11 hours, are practically complied with in all the Central Provinces collieries. As regards children, however, it would appear that the hours of work generally exceed the limit prescribed in the Act. It has, however, to be borne in mind that the nature of the duties performed does not involve continuous labour but gives frequent opportunities for rest. It being understood that women and girls are not to be employed underground, it has to be considered what hours (*a*) women and girls, and (*b*) boys should work. Mr. MacDonnell is of opinion that for (*a*) women and girls who, working above-ground, will be in the open air, the hours of the Indian Factories Act of 1891 should apply, *viz.*, 11 hours for women and seven hours for girls. For (*b*) boys who work underground, the Chief Commissioner would place the limit at eight hours with an interval of half-an-hour.

9. It seems to be generally admitted by the managers of the collieries in the Central Provinces that every mine should have two means of outlet, either by shafts or inclines. In the case of shafts it would be necessary to provide at each shaft means of winding efficiently maintained in working order, so that people could ascend without delay. The provisions of Sections 16 to 18 of the English Coal Mines Act seem very suitable and their adoption is recommended in any legislation that may be undertaken for Indian mines.

10. The division of mines into parts appears to be unobjectionable in principle, but the Chief Commissioner does not consider that it is a matter calling for legislation at present.

11. In the matter of certificates, the concensus of opinion of the managers of collieries in this Province seems to be in favour of requiring a manager to hold a certificate of fitness, and the Chief Commissioner having regard to the established position of coal mining in India and to the proposal to constitute a Board to grant certificates is of opinion that this should be required.

The

The Chief Commissioner is also inclined to think that two classes of certificates should be recognised. The first class to be held by all managers and mining engineers, and the second by assistant managers or assistant mining engineers.

These certificates would, it is understood, be granted by the Board described in paragraph 9 of Government of India Circular under reply. The constitution of the Board appears to be as satisfactory as possible in the present stage of mining in India. It appears desirable also that provision should be made in the act for recognising certificates of competency granted in the United Kingdom.

12. The provisions of the English Coal Mines Act, Sections 33 to 38, should in the opinion of the Chief Commissioner be adopted in the case of an Act for Indian Mines.

13. The Chief Commissioner fully concurs in the views expressed by the Government of India in paragraph 11 of the Circular letter under reply in respect to the inspection of mines.

It would also, he considers, be necessary to enlarge Section 44 of the English Coal Mines Act and to empower a Local Government to direct a report under the conditions mentioned in the same paragraph.

14. In regard to the information called for in paragraph 14 of Government of India Circular letter, I am desired to submit a statement compiled from the facts and figures (which have been condensed and tabulated to admit of ready comparison) supplied by the managers of the Collieries in the Central Provinces.

From *J. A. Maughan*, Esq., Manager, Central Provinces State Collieries, to the Secretary to the Chief Commissioner, Central Provinces, Public Works Department, Nagpur; No. 1656, dated Umaria, the 23rd July 1891.

INSPECTION and Regulation of Mining Operations in India.—Government of India Circular No. 1124–25–2 M. of 29th May 1891.

IN reply to your No. 90–4452 of 11th instant, giving cover to Circular No. 1124–25–2 M., dated 29th May 1891, and two Acts, I have the honour to state that I have attached hereto in tabular form the information called for in paragraph 14 of the above Circular.

2. *Employment of Women and Children.* Mining being to a certain extent in its infancy in India, and consequently labour for that class of work is difficult to get, more especially in a new mining district, it is certainly of advantage to be able to employ women and children, as the being able to provide work for a whole family is a great inducement to men to adopt this to them a new kind of labour and undoubtedly has assisted us in getting workpeople. Though I agree with the view taken in this circular that the grounds on which objections are raised in the proceedings of the Berlin Conference are not entirely applicable to this country, still I think that the working underground is not improving to women and that they should not be allowed to work in the mine.

3. Prevention of women working in the mines might have a slight effect in making labour for a time a little more difficult to get, but the work done by women could be undoubtedly be done by men, though at extra cost.

4. It must also be borne in mind, however, that many women will be thrown out of work by the abolition of women labour in the mines, more especially, I believe, in the Bengal District, and the consequence of this will be that men will require higher wages to support their families.

5. The nature of the work performed by women and children, and as to whether it can be performed equally well by men, is notified in the tabular statement.

6. What I have said regarding women is also applicable to girls.

7. Boys, I think, should be employed in the mines, and I agree with paragraph 4 of the circular in making the age limit not less than 10.

8. From my experience, by the employment of boys we shall be enabled to get in time a class of much more intelligent miners, as the boys pick up the knowledge that it is necessary for a miner to have much more quickly than the men.

9. *Wages.* I consider there is no necessity for legislation on this subject.

10. *Single shafts.* I am of opinion that every mine should be compelled to have two shafts or two ways out either by second shaft or an incline. This would not be a great hardship on mine owners in this country, as so far the seams which are being worked are comparatively shallow and the cost of sinking is not great.

11. I consider that paragraph 16 to paragraph 18 of the Coal Mines Regulation Act of 1887 might be applied in this case.

12. *Hours for women and children to work.* The usual hours for all classes of workpeople employed in the pits are eight hours, but arrangement could be made to comply with the Factory Act respecting the time that boys are employed, except that the interval of half-an-hour mentioned in Section 7, clause 4 of Act XI, of 1891, could not be permitted. But as there are very few boys employed in the mine, as there is not much work that boys can do and they are not very hard worked, I think six hours would not be an unreasonable time for them to work.

13. *Division of Mines into parts.* I agree with the opinion expressed in paragraph 8 of the circular that legislation is not likely to be necessary in this connection in Indian mines for the present.

14. *Certificated Managers.* I would suggest that certificates of service might be given to men holding the present position of managers who have been covenanted out from home in that capacity and that a certificate of service be given to all managers in the country who have held the position of manager for five years.

15. I would further propose that the suggestion, in paragraph 9 of the circular under discussion, be adopted and that notice be given to all managers, who do not come under the head of those to whom I have suggested "service certificates should be given" that they will be required to present themselves for examination before the proposed Board within one year of the Act coming into force.

16. I am of opinion that one description of certificate of competency indicated by first class would meet the present requirement in India and that assistant or under manager should be required to hold this certificate. I consider that in India it would be sufficient for each manager to form his own opinion of the qualifications of his overman or such subordinates as in England would hold a second class certificate.

17. I consider that the Coal Mines Regulation Act of 1887, paragraphs 20 to 32 would require some modification to make them applicable for India at present.

18. *Returns, plans, notices of accident and abandonment.*—I agree with the opinion expressed by the Government of India in paragraph 10 that the provisions of the English law may in this case be adopted.

19. *Inspection.*—I consider that provisions of sections 41 to 44 inclusive of the English Act might be introduced.

With regard to section 44 I note that it is considered that it may be necessary to enlarge this section and I concur with this view of the case.

Section 45.—I concur with the explanation in the Circular under this head.

20. *Arbitration and Coroners.*—I agree with the views expressed in paragraph 4 of the Circular regarding this head.

21. *General rules (ventilation, machinery, safety lamps, use of explosives, &c.)* —I concur in the views expressed in paragraph 12 of the Circular under this head.

From *G. B. Reynolds*, Esq., Manager, Warora Colliery, to the Secretary to the Chief Commissioner, Central Provinces, Public Works Department, Nagpur; No. 2513, dated Warora, the 25th July 1891.

MINING LEGISLATION.

YOUR No. 90–4564, dated 18th July 1891.

In owning your above, giving cover to a copy of Government of India's Circular No. 1124–25–2 M., dated 29th May 1891, on the subject of proposed Mining Legislation, I have the honour to state as follows:

2. Paragraphs 3 and 4 of above Circular. With reference to (*b*) wages, the Government of India state that it is not understood that there are any mines in this country in which wages are determined by the weight of minerals gotten by the labourers employed. At Warora, I may say, that all petty contractors are paid by the ton of coal. Every tub of coal or fire-clay is weighed as it is raised from the mine.

3. Paragraph (4). Age of children. I find that no lads are employed under 10 or 11 years of age.

4. To your wire to me dated 27th April 1891, which runs as under:—

"India wires. *Message begins*: Please ascertain to what extent women and children are employed in underground mines, indicating number employed, hours of employment, age of children. *Message ends*: Please report by wire as the information is required urgently."

I replied: "Your wire of date. No women employed underground. No boys under twelve. Shortest hours eight."

But after having all our lads examined by the doctor, I find I was not strictly correct, and am of opinion that 10 or 11 years should be the lowest limit of age.

5. The work required of lads of this age would be that of "trappers" or "door boys," opening and shutting doors, at each of which a boy is stationed. The doors are required for ventilation purposes and have to be opened to allow of tubs of coal to pass along the lines of rail leading to and from the shaft. The work is not arduous or difficult.

6. They are also employed in tending horses underground and in oiling machinery. In no case is their work laborious, and their hours of work are eight per shift.

7. Paragraph 5. No women or girls of any age are employed below ground since this colliery was commenced.

8. I am of opinion that the English Act should be adopted in this country in this respect: on the grounds of (1) morality, (2) the health of the women and their offspring, and (3) their safety.

(1) As regards the moral objections, I need not enter into details.

(2) As regards the health of the women and their offspring, I would point out the extreme difficulty a manager would experience in preventing women staying in the Mine during childbirth, and from remaining after the labour was over, to the detriment of the health of themselves and offspring.

(3) Should they so stop below, and the means of ventilation be mechanical, say a fan, by the stoppage of the fan at the weak end it is quite possible that through the stoppage of the ventilation they might be killed.

9. Paragraph 6. I do not recognize that there need be any restriction to the hours of work, except that of the English Mines Regulation Act of 1887, as regards boys, *vide* Part I, paragraph 6 (1) (2) (3).

10. The Mines Regulation Act should differ from the Factory Act in respect of the hours of labour, as the limit of age of children, boys, would differ in the two Acts.

11. Further also to have hours of work shorter than eight at a stretch would involve winding up those whose hours were shorter than eight at times, when to do so would interrupt the winding of coal.

12. It is our practice here to make the winding enginemen work six hours only, as the constant attention required was deemed difficult to ensure when the shift was 8 hours, as formerly.

There is no restriction to the hours of work of winding enginemen at home, and I do not think there need be here in this country.

I however mention this fact and note with satisfaction our immunity from accident from over-winding.

13. All the men and lads working underground here change shift after eight hours work.

14. *Paragraphs 7 and* 8.—I am of opinion that it would be expedient to include paragraphs 15 to 18 and 19 of the English Act in the Indian Act now under consideration.

15. *Paragraph* 9.—Of whatever number the Board of Examiners be formed, I think that they all should be certificated Mining Engineers holding 1st class certificates or the equivalent.

I am also of opinion that two classes of certificates, 1st and 2nd class, should be granted, and that 1st and 2nd class certificates granted in England should be recognized in this country.

16. *Paragraph* 10.—The English Act extended as contemplated in paragraph 13 of letter under reply may, it would seem, be incorporated in the Indian Act.

17. *Paragraph* 11.—The Official Inspector should be a certificated man, and one accustomed to the work of inspections in England would be better than a man unaccustomed to this sort of work, he being less likely to harass the manager of mines he inspected with objections, vexatious and trivial.

18. *Paragraph* 12.—These rules will be dealt with separately as directed in paragraph 15.

19. *Paragraph* 14.—I enclose answers to the seven enquiries conveyed in this paragraph.

Trusting that the above meets your requirement.

From *Francis L. G. Simpson*, Esq., M.E., Agent and Manager, Nerbudda Coal and Iron Company, Limited, to *Colonel E. N. Peters*, R.E., Officiating Secretary to Chief Commissioner, Public Works Department, Central Provinces; dated Gadarwara, the 30th July 1891.

In reply to your letter No. 90–4565, dated Nagpur, the 18th of July 1891, I have the honour to say:

1. *The information* called for in paragraph 14 of the Government of India's Circular No. 1124–25–2 M., is herewith enclosed, and will I hope be found in order.

2. *Paragraphs* 4 *to* 11 *of the Circular* (2*a*), *paragraph* 4 (*b*), *wages.*—We pay our coal getters or hewers and our carriers of coal by measure or task work, and therefore there will be no advantage in the proposed Act dealing with payment by weight. We also pay all wages at the Company's offices, and the question dealt with by section 11 of the English Coal Mines Act of 1887 is not likely to require legislation in this country.

(*h*) *Arbitration.*—I would suggest that if inspection is provided for the clause providing also for arbitration should be included in the proposed Act, as it is a safeguard against the imposition by an Inspector of any hastily conceived or impracticable restrictions or the introduction of any mere "fads."

(*i*) *Coroner's Inquests.*—Would no doubt be duly replaced in the manner proposed in the Circular, but I would suggest that provision be made similar to that

that contained in paragraphs 6, 7 and 8 of Section 48 of English Coal Mines Act, 1887.

Limit of age for children.—There is in our mines nothing requiring the employment of children of less than 10 (ten) years of age, and most of the children employed are, as will be seen from the replies to paragraph 14 of the Circular, older than this. In those few cases where children are employed under 10 years of age, it is rather for the sake of their parents than for our own sake, as a child of nine will not be so useful as one of 10 or upwards.

Children are employed almost entirely in carrying coals or stones and earth. This they do in baskets placed upon the head. They work each day from six to eight hours in "shifts" or "sets." They are not actually working the whole time but have intervals for rest allowed them. They work by task or piece-work mostly, and have generally more time in the "shift" than required for their task if they actually worked all the time.

It is an advantage to employ children as they can pass upright along roads with a basket upon their heads where men or women could not pass. I am quite in favour of 10 (ten) years being fixed as a limit for the age at which children may be employed under ground."

(2*b*) *Paragraph* 5.—*Employment of women under ground.*—As to the "masculine roughness" referred to in this paragraph of the Circular, I do not think that the labour performed by our women here in the mines makes them any rougher than does the labour they generally perform in carrying water, wood, jungle produce, &c., and in the fields, such for instance as weeding rice crops.

The whole surroundings of the native women, their generally active rough life quite away from the mines, and the hardihood of the people, renders the above consideration of the Berlin Conference, I think, quite inapplicable to this district.

As to the serious moral objections there are some drawbacks peculiar to mines which render this objection to some extent applicable to all mines, but it would more especially apply where large numbers of men and women are promiscuously employed together, rendering it impossible for either sex to have any privacy.

The limited number employed here and the circumstances under which they work, as set forth in the next paragraph, minimize any special objection, as men and women are thrown together under little more (if any) hurtful circumstances than in many surface employments.

Circumstances under which women are employed below ground.—Most of the women employed here are coal carriers, and generally come to and leave the mine with the man for whom they carry coals, in many cases being his wife, daughter, or other relation.

They work in shifts or sets of six to eight hours one shift each day, and in separate places, all meeting together only as they bring their load to the point at which the empty trams stand to be filled.

They can generally carry a good deal more coal than a man will hew.

They fill as a rule each one tram holding eight half cwts. of coal. For this they walk about 100 yards (one hundred) with the full basket and back again with the empty one. About 60 lbs. of coal is a basket-load, so that for one tram they make about 16 journeys, travelling altogether, full and empty, one mile and seven-ninths, or less than two miles per day.

Some few of the women carry two trains in the shift (when they can get coal) with ease.

Those women who do not carry coals carry earth or stones for packing the *gob* or *goaf* or for the masons, or for making roads, and they are under the charge of a ganger who looks after them. They carry from one or two common depôts to the places where they deposit their loads. They do generally rather less work than the coal carriers, but work by piece-work and in shifts of eight hours.

All women are of course under the supervision of special mates, besides under that of the overmen and deputy overmen.

As to how far the work now done by women could be equally well done by men.—Some few men and boys can do the same kind of work, but men cannot

generally, do it because, first, they are not habituated to the labour of carrying loads upon their heads, whereas women are; second, they cannot pass along the roads with a basket on the head, whereas women being usually of shorter stature can do so with ease; third the men are required for heavier kinds of works, which women could not do, such as hewing, cutting stone, setting timber, baling water, stowing stone, &c.

I would say in conclusion that the prohibition of the employment of women under ground would entail great distress amongst the native population here, which has really been drawn together by the mines. Since the opening of these mines the labour of carrying coals, &c., has been performed by women almost entirely, and a special class of people accustomed to the work has become established.

A large loss would also be brought upon the owners of these mines, who would by the way be as glad as any one to see the condition of women improved, but under existing conditions it would be next to impossible to get men to do the work of women, and labour always has been and still is one of the greatest difficulties in the way of working these mines.

The irregular nature of the seams render it impracticable to introduce tramways right into the working faces, in order to save the carrying entirely, and so we must always be dependent upon carrying to some extent.

It is to be hoped that the Government of India will have due regard to the points above set forth.

(2*c*) *Paragraph* 6.—*Hours of work.*—All women and children work in "shifts" or "sets" of six to eight hours, and only one such shift each day. The mine, owing to the smallness of the field, works day and night, so that from three to four shifts or relays of work people go down.

During the shift the nature of the work done by women and children allows them many cessations from actual work, and where this is not the case the mate in charge of a "shift" allows them proper intervals for rest.

No advantage would be gained by an enforced period of rest as most of the work is "piece" or "task" work, and allows the women and children to take as much rest as they require.

Men and strong boys are the only persons employed under ground during the whole day, and these are such persons as are employed on datal work about the tram roads, hooking on or "onsetting" the trams and taking them off or "banking out." Such persons go down at 6 a.m., and work until 12 noon, then go home, and returning at 2 p.m. work on until 5 or 6 p.m.

Under the above conditions I see no advantage to be gained by applying the Factory Act to mines for regulation of hours of work.

(2*d*) *Paragraph* 7.—*Single shafts*—I am in favour of the adoption in the proposed Act of provisions similar to those of the English Coal Mines Act of 1887, Sections 16 to 18. We have double shafts or outlets to all our mines.

(2*e*) *Paragraph* 8.—*Division of the Mines into parts.*—The remarks contained in the Circular on this head will probably be agreed in by most of those who have to do with mines.

(2*f*) *Board for granting certificates of fitness.*—I would suggest that not less than two-fifths of the Board of Examination ought certainly to be men actually holding first-class certificates under the English Coal Mines Act of 1887, and practising as Mining Engineers, Agents or Managers of Mines.

The Inspector of Mines, I think, should also be one of the Board, and would of course be a man practically acquainted with all the details of mines and mine management.

Without provision somewhat as above stated the certificates granted in this country would probably not be sufficient guarantee that those to whom they were granted were really men with practical mining experience and technical qualifications.

In the present state of mining in India a man cannot gain in this country alone nearly such a good training in mining as he would receive in England or on the Continent, and most of those likely to present themselves in this country for certificates would be men with solely Indian experience, and would hardly possess the experience and technical qualifications necessary to carry them through an examination for a first-class certificate.

Experience in English or Continental mines at some recent period should, I think, be insisted upon before anything approaching the present English first-class certificate of competency should be granted.

There might be a second-class certificate somewhat on the same lines as in the United Kngdom for which men with sufficient practical experience and technical abilty to act as under managers should be eligible.

I think that all certificates of either class granted in the United Kingdom should be recognised in India.

As to how far certificates granted in India would be recognized in England would be a question which I would respectfully suggest for the Government of India's consideration.

(2*g*) *Paragraph* 10.—*Returns, &c.*—The provisions of the English Coal Mines Act of 1887 might, I should think, apply to Indian mines almost as they stand.

(2*h*) *Paragraph* 11.—*Inspection.*—I am in favour of the suggestions contained in the Circular. The only suggestion I would here make being that an inspector should be a man who has had a practical training in mines and also possessing the necessary technical qualifications. His experience should have been gained in the United Kingdom and not only in India.

3. *Paragraph* 12.—*General and Special Rules.*—These might be framed on the same lines as the English rules with due regard to the peculiar circumstances of the mines in India. We now have here special rules in force which were framed much after the English rules and provide for the safety of the mines.

As to sanitation we have here mechanical ventilation which with strict discipline as to cleanliness ensures a fair measure of excellence in the sanitary condition of our mines.

4. *Paragraph* 13.—*Railways—Protection of.*—The measures as to minerals underlying railways, I think, are very desirable. Due regard should be had to the loss which might be incurred by the owner of the mineral in leaving protection for railways.

5. *Paragraph* 14.—*General information required.*—The table attached to this letter contains all the information required except as to accidents. We have no register of accidents here, but by going through old diaries, &c., we may be able to find out the total number of accidents that have occurred. I have given a summary of such accidents as we were able to get particulars of, and this will be of some use. Meanwhile we are getting out such further information on this head as we can.

TABLE giving the information called for in paragraph 14 of Government of India Circular No. 1124–25—2, dated 29th May 1891, as regards the Collieries in the Central Provinces.

1. Name of Colliery and by whom Owned.	2. NUMBER EMPLOYED. Class.	Surface. No.	Surface. Age.	Underground. No.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.	4. Nature of Work, and in Case of Women and Children whether it can be performed by Men. Surface.	Underground.	5. Wages of each Class of Labourer. Surface.	Underground.	6. Character of Machinery, and whether Single or Double Shafts attached to the Mines. Character of Machinery.	Single or Double Shafts.	7. Number and Character of Accidents since Commencement of Working. No.	Character.
									(Surface and Underground).		Rs. a. p.	Rs. a. p.				
Warora Colliery, owned and worked by Government.	Men	181	—	677	—	858	8 hours a day for all except winding enginemen who work 6 hours, and men in shops 10 hours.		Hewing, tramming, and pumping.	Screening and winding coal.	– 5 – to	– 8 – per day.	Steam machinery employed throughout for pumping, winding, and ventilation.	6 shafts all connected.	142 since the year 1886.	Fatal – 4; Serious – 13; Severe – 68; Slight – 57
	Women	3	—	–	—	3			Cleaning fallen coals near screens and trimming wagons.	– – – –	– 1 6	—				
	Girls	–	—	–	—	–										
	Boys	38	10 and over	31	10 and over	69	– – –	– – –	Conveyance of coal and ashes.	Trappers on ventilation doors, oiling machinery and tending horses.	– 2 –	– 2 –	—			
*Umaria Colliery, land owned by Rewah State.	Men	277	—	722	—	999	8 to 12 hours a day.	8 hours – –	Hewing, tramming, pumping, shot firing, timbering, &c.		– 3 – to – 4 – a day.	– 4 – to – 6 – a day.	Steam machinery employed for pumping.	Double shafts.	123	Fatal – 12; Serious – 37; Slight – 74
	Women	42	—	70	—	112	12 hours – –	8 hours – –	Pumping, road cleaning, baling water and filling coal into trams.		– 2 – to – 2 6 a day.	– 2 6 a day.	Winding ventilation, and also for coal washer.			
Machinery, &c., owned and Mines worked by Government.	Girls	27	9 to 15 years	29	12 to 15 years.	56	12 hours – –	8 hours – –	– – – ditto	– – – ditto	– 1 6 to – 2 – a day.	– 2 – to – 2 6 a day.	Besides several hand pumps of sorts.			
	Boys	46	– ditto –	12	– ditto –	58	12 hours – –	8 hours – –	Door-keeping, cleaning nullas and filling coal into trams.		– 2 – to – 2 6 a day.	– 2 – to – 2 6 a day.	—			
*Mohpani Mines, owned and worked by the Nerbudda Coal and Iron Company, Limited.	Men	83	—	151	—	234	10 hours in shifts.	8 hours to 10 hours, and 6 to 8 hours in shifts.	Engine and firemen, fitters, masons, blacksmiths, carpenters, coolies, rail-men, &c.	Deputy overmen, mates, hewers, carpenters, onsetters, masons, &c.	– 2 6 to 1 – – a day.	– 3 – to – 8 – a day.	Steam machinery employed for pumping, winding, hauling, ventilation and boring; also hand pumps.	Double shafts.	–	No information given by manager.
	Women	11	—	59	—	70	– ditto – –	6 to 8 hours in shifts.	Water and coal carriers, and cotton spinners.	Carrying earth, stones, and coal.	– 1 6 to – 2 –	– 2 –	—			
	Girls	3	10 to 13 years.	24	9 to 16 years	27	– ditto – –	– ditto – –	With masons carrying tiles, &c.	– – – ditto – –	– 1 6	– 1 6 to – 2 –	All on surface except steam and hand pumps.			
	Boys	4	9 to 14 years	54	– ditto –	58	– ditto – –	– ditto – –	Carrying coal and ashes to boilers.	Ditto; also oiling sheaves, greasing trams, attending doors.	– 1 6 to – 2 –	– 1 6 to – 2 –	Two self-acting inclines also in the mines.			

* *Note.*—In case of women and children work cannot be equally well performed by men.

From *H. Maude*, Esq. to the Secretary to the Government of India, Revenue and Agriculture Department (Home.—Judicial.); No. 673 S., dated Simla, 10 September 1891.

Sir,

I AM directed by the Lieutenant-Governor to acknowledge the receipt of your letter No. 1124—25–2, dated 29th May 1891, regarding the expediency of legislating for the inspection and regulation of underground mines.

2. In reply, I am desired to say that it has been ascertained that there are not underground mines in this Province, with the exception of the Dando, Collieries and Mayo Salt Mines, the former of which are under the control of the manager of the North-Western Railway, and the latter under that of the Commissioner of Northern India Salt Revenue. Doubtless the views of these officers have been consulted by the Government of India.

3. Considering, therefore, the fact that there are no underground mines in the Punjab except those above referred to, which are the property of Government, and in which mining operations can be readily controlled, the Lieutenant-Governor has not thought it necessary to discuss the several questions raised in your letter under acknowledgement, and he is of opinion that no legislation is at present required for this Province. But if the Government of India consider that legislation is necessary in other parts of India, His Honour would recommend that the Act to be passed be not made applicable to the Punjab, but there is no objection to the insertion of a clause enabling the Supreme or Local Government to extend the whole or any part of the Act to the Punjab should circumstances hereafter render this course desirable.

I have &c.
(signed) *H. Maude.*
Officiating Junior Secretary to Government, Punjab.

From *H. Maude*, Esq., Officiating Junior Secretary to the Government of the Punjab, to the Secretary to the Government of India, Revenue and Agricultural Department; No. 926, dated Lahore, the 10th October 1891.

In continuation of my letter No. 673–S., dated 10th September 1891, on the subject of the proposed mining legislation, I am directed to forward a copy of the accompanying communication* furnishing certain particulars in regard to the working of the Mayo Salt mines and the Dandot Collieries.

* From Commissioner and Superintendent, Rawal-Pindi Division, No. 2692, dated 18th September 1891, and enclosures.

From *R. Sykes*, Esq., Officiating Deputy Commissioner, Jhelum, to the Commissioner and Superintendent, Rawalpindi Division; No. 209, dated 11th September 1891.

In continuation of the office No. 159, dated 13 July last, has the honour to forward copies of Assistant Commissioner, Salt Revenue's letter No. 893–D., dated 20th August 1891, and Executive Engineer, Sind Sagar, District Dandot's No. 1417, dated 3rd September 1891, furnishing the information called for in paragraph 14 of the Government of India letter received under Commissioner's endorsement Circular No. 87–1840, dated 22nd June 1891.

From the Assistant Commissioner, Northern India Salt Revenue, Punjab Mines Division, to the Deputy Commissioner, Jhelum; No. 893–D., dated Khewra, the 20th August 1891.

Has the honor, in acknowledging receipt of his No. 627, dated 26th ultimo, to furnish, as follows, the information required in paragraph 14, Government of India letter No. 1124–25–2, dated 29th May 1891, on the subject of proposed mining legislation.

Reply.

I.—The name of collieries or other (underground) mines in the province, and by whom each is owned.

In the Jhelum District, Mayo Salt Mines, owned by Government.

II.—The number of men, women, girls or boys employed in each, and the ages of such girls or boys. The number of each class employed above and below ground should be shown separately.

There are 400 miners on the list. Out of these not more than 250 work in the mine. No account is kept of the number of women, girls, or boys who work in the mine, but it does not exceed women 400, girls and boys between 10 and 15 years of age, 150. Nobody under 10 years of age is allowed to work in the mine. No labour is employed above ground.

III.—The hours of labour ordinarily performed by each class; the hours of work above and below ground being stated separately.

Men from 6 to 7 hours, women and children about four hours; Sunday and Friday are allowed as holidays. No work above ground.

IV.—The nature of the work performed; and in the case of women and children whether it can be performed by men.

By men cutting, blasting, and porterage of salt. By women and children porterage of salt over short leads. The latter work can be done by men, but at a greater cost.

V.—The wages ordinarily given for each class of labourers or each class of work above and underground.

The excavation of salt includes porterage over the short leads referred to under IV. above, and the rate paid is 8¼ pies per 100 cubic feet of excavated space. The porterage is done either by the miners themselves or members of their families, and is therefore not, as a rule, paid by them separately, but, when one miner employs the members of another miner's family to assist him in moving his salt from the working to the tramway stations, the rate paid is from 10 to 12 annas per 100 maunds.

VI.—The character of the machinery, and whether single or double shafts are attached to the mine.

No machinery is used, and there are no shafts in the sense of the word as applied to mining. Compared with coal and other mines, the Mayo salt mine is, in fact, a mine only in the sense that the work is performed under ground. The salt is excavated from a hill which rises high above the plain, and all the working occurs above the plain level. The mine is, therefore, drained by gravitation; the salt is run out on a tramway by gravitation, the empty trucks being handed back by coolies; and the ventilation is natural, that is to say, it results naturally from a system of tunnels arranged on different levels, which, taken in conjunction with the variation between the temperature in the open air and that inside, sets up a strong draught, which, led through the whole of the workings by a complete system of passages, ventilates most thoroughly the whole mine. Eight easy grade tunnels in this mine take the place of shafts in other mines by which the workpeople enter. The roof of the mine is, moreover, solid salt rock, supported, where excavations occur, on parallel continuous solid pillars 25 feet think, 45 feet apart. No timbering is therefore required.

Note.—I have been over the mine. Ventilation is very good. The gradients inside are so easy that one could enter the mine on a pony and ride all over the mine without dismounting.

S. S. Thorburn,
Officiating Commissioner.

VII.—The

VII.—The number and character of accidents which have occurred since the mine was established.

The mine has been worked for centuries, and was found in work when the Punjab was annexed. Below is a list of the accidents which have occured since 1869-70, beyond which the records of this office furnish no detail of them :—

1869-70 - None.

1870–71 - None.

1871–72 - One, in which miner's arm arm was broken.

1872–73 - One, as next above.

1873–74 - None.

1874–75 - None.

1875–76 - None.

1876–77 - None.

1877–78 - One, in which a child in arms badly scorched by powder igniting through a spark from the child's mothers chiragh having accidentally fallen on it. The child died from the effects, although medical aid was promptly rendered. The mother was not injured.

1878–79 - None.

1879–80 - None.

1880–81 - Two. In one a miner having ignited a blast was making for the place of safety when his light went out and he fell. Before he could grope his way into shelter the blast exploded, and some of the pieces of salt thrown up fell on him and cut his head. He was practically cured of the wound; but before he was discharged from the hospital fever supervened and he died. In the other case a man attempted to grope his way out of the mine without a light, from a point 2,400 feet in length, and took a wrong turning, and fell into a working in progress and was killed.

1881–82 None.

VII. The number and character of accidents which have occurred since the mine was established—*continued.*

1882-83 - Two. In one case a blast was being exploded in a tunnel; the workpeople had been removed to a place of safety; the fuse was ignited, and while the explosion was awaited, a woman, it is supposed from curiosity, stepped forward and looked into the tunnel. At the same instant the explosion occurred and the woman was struck by one of the pieces of salt thrown up and killed.

In the other case a miner, after putting a match to the fuse, took refuge in a tunnel, where he was quite safe from the direct effect of the blast; but a block of the salt thrown up glanced off a pillar and struck and killed him.

1883-84 - - - None.
1884-85 - - - None.
1885-86 - - - None.
1886-87 - - - None.
1887-88 - - - None.
1888-89 - - None.
1889-90 - - - None
1890-91 - - - None.

Total in 22 years equals five which resulted in death and two in broken arms.

From the Executive Engineer, Sind-Sagar District, to the Deputy Commissione Jehlum; No. 1417, dated 3rd September 1891.

Your No. 628, dated 26th June 1891

I have the honour to state in answer to your questions:—

I. Dandot Colliery owned and worked by the North-Western Railway.

II. Above ground - - - - - - 251 men 36 boys.
Under-ground - - - - - 594 men 53 boys.

Total - - - 845 men 89 boys.

Grand total 934 men and boys. No women or girls employed.

III. All work is done in shifts; men and boys above ground work 10 hours daily.

Men and boys under ground work eight hours daily.

IV. The men cut and carry coal, shunt trucks, &c.; boys under 12 are only employed under-ground in looking after doors and screens for ventilation, and above ground in hand picking coal. The work for the boys is light, but could, of course, be done by men.

V. Wages.—

V. Wages.—Above ground men, 3½ annas to 4 annas.
Boys 3 annas.
Under-ground miners, 6 annas to 10 annas.
Coolies - - - 4 annas to 6 annas.
Boys - - - 3 annas to 5 annas.

VI. The mines as a rule are not provided with shafts, the only exception being the main mine, which has a shaft and two odets; these are all connected. All other mines worked have at least two odets, connecting them with the outer air.

VII. The number of accidents up to 30th June 1891 are as under:—

Fatal.	Serious.	Slight.	Total.
13	41	68	122

Endorsement by the Commissioner and Superintendent, Rawalpindi Division, No. 2692-L.-11-4, dated 18th September 1891.

Copy of above forwarded to H. C. Fanshawe, Esq., Officiating Chief Secretary to Government, Punjab, in continuation of this office No. 2086, dated 23rd July last, with the remark that the Government of India have probably been already supplied with the information contained in above reports through the heads of the Salt and Public Works Departments, respectively.

From *E. A. Gait*, Esq., Officiating Secretary to the Chief Commissioner of Assam, to the Secretary to the Government of India; No. 3138 J., dated Shillong, the 28th October 1891.

In reply to your No. 1124-25-2 M., dated the 29th May last, upon the question of legislating for the inspection and regulation of mining operations in India, I am directed to state that the only mines now being worked to any appreciable extent in this province are the coal mines of Tikhak, Ledo, and the Ledo Valley in the Lakhimpur District. These mines adjoin each other and are worked by the Assam Railways and Trading Company. The Company have no winding machinery, the mines being reached by adits driven level into the hills. Deep underground mining with all its attendant risks and dangers, such as exists in England and in a lesser degree in the coal mines of Raniganj, is not known at these mines. So far as the Chief Commissioner has been able to ascertain accidents are few and far between. The total number since operations were first commenced on these mines is reported to have been 24 only, distributed as follows—

Fall of coal - - - - - - - - - - -	17
Effects of gas - - - - - - - - - -	3
Run over by coal tubs or trolleys - - - - - - -	4
TOTAL - - -	24

2. The Chief Commissioner has not up to date been able to get detailed information as to the number of men, women, girls or boys employed in each mine either above or below ground, but the following figures obtained from the Agent of the Company will probably give all the information that the Government of India require in connection with these mines:—

MINES.	Adults Employed.	Children Employed.
Tikhak - - - - - - -	519	8
Ledo - - - - - - -	465	11
Ledo Valley - - - - - -	614	9
TOTAL - - -	1,598	28

Of the 1,598 adults employed, 625 are women and 973 are men. About half the women are employed inside the mines daily, 200 are employed outside, the *balance being either sick or on leave. The ages of the children employed vary from 12 to 16 years.*

3. The maximum hours of labour above and below ground are nine daily for five days of the week and eight hours on Saturdays. The mines are closed on Sundays. The coolies have to leave their houses at 6.30 a.m. and commence work at 7 a.m. They get one hour for their meals and stop work at 5 p.m. and at four on Saturdays.

4. The work performed is the ordinary mining work. The men cut the coal and the women carry and load it into trucks. The work could be performed by men. The monthly wages average 7 rupees to 10 rupees for men, and 5 rupees to 7 rupees for women for underground work, and 6 rupees to 8 rupees for men, and 5 rupees to 7 rupees for women for outside work. But most of the work is task work.

5. The Chief Commissioner doubts whether, in the present stage of mining industry in Assam, there is any need for legislation in the direction indicated in your letter under reply except upon the three points noticed in paragraphs 9, 10, and 11 of your letter. Mr. Ward certainly thinks that managers of mines should hold certificates of fitness, and he agrees to the suggestion as to the constitution of the Board to whom would be entrusted the responsibility of granting such certificates. He also sees no objection to the adoption of the provisions of the English law in regard to the subject of "returns, plans, notices and abandonment," as well as of Sections 41 to 44 of the English Act, Section 44 being enlarged as suggested in your 11th paragraph.

6. Referring to your 12th paragraph, I am to say that the Chief Commissioner has requested the Deputy Surgeon-General to inspect the coal mines above mentioned this next cold weather and to report upon their sanitary condition. The superintending engineer has similarly directed to inspect the mines and report how far he considers it necessary to adopt any of the rules in Part II. of the English Act relating to machinery, safety lamps, &c.

From *C. E. Buckland*, Esq., Officiating Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Government of India; No. 1284 L. R., dated Calcutta, the 21st November 1891.

In acknowledging the receipt of the Government of India's letter No. 1124 M.—25-2, dated the 29th May 1891, on the subject of legislating for the inspection and regulation of mining operations in India, I am directed to state that copies of the Circular were sent to the Commissioners of the Burdwan, Bhagulpore, Patna, and Chota Nagpore Divisions, who alone in Bengal had reported the existence of mines, and they were asked for reports on the whole subject, as also for distinct answers and full information on the questions raised and specially set forth in a letter of this Government. The Government of India having asked that as to shafts the advice of experts might be taken, a special reference was made to Dr. W. Saise, Manager of the East Indian Railway Collieries, Giridih, who is understood to be the greatest expert in mining matters in these parts. I am now to submit, with the following observations of the Lieutenant-Governor, copies of the letters just alluded to, together with copies of the replies thereto, noted in Appendix A to this communication.

2. From the information furnished it can scarcely be said that there is any real need for the proposed legislation. Not one of the officers consulted reports that either women or children appear to suffer from working in coal mines, or that they or the men are over-worked, and no instance is given of any accident having occurred which would probably have been averted had a certificated manager been in charge. The one point in which, in the Lieutenant-Governor's opinion, legislation would do good is in the prohibition of the employment of children under ground. But though this is desirable, the

the objections to legislation are so strong, when there is no distinct call for it (no accidents or ill-effects being proved), when self-interest already points in the direction in which it is proposed to legislate, when the legislation is sure to be opposed and is likely, if carried through, to eventuate in hindering the progress of this industry, that His Honour would recommend the abandonment of the project. Sir Charles Elliott looks on the growth of the population as the greatest danger that Government has to face in India, and on the encouragement of diversity of occupations as the main remedy for that danger, and anything which would check the expansion of a new industry appears to His Honour so undesirable that he would overlook any small defects in its development unless they are proved to be so serious as to make interference necessary.

APPENDIX A.

1. This Government's letter to Dr. Saise, Manager, East Indian Railway Collieries, Giridih, No. 154 T. R., dated 21st June 1891.

2. This Government's letter to the Commissioners of Burdwan, Baghulpore, Patna, and Chota Nagpore, No. 163—66 T. R., dated 23rd June 1891.

3. Letter from Dr. Saise, No. 201, dated 5th July 1891.

4. Letter from Commissioner of Patna, No. 483 G., dated 12th August 1891, with enclosure.

5. Letter from Commissioner of Burdwan, No. 250 J. G., dated 24th August 1891, with enclosure.

6. Letter from Commissioner of Burdwan, No. 253 J. G., dated 28th August 1891.

7. Letter from Commissioner of Chota Nagpore, No. 794 R., dated 6th September 1891.

8. Letter from Commissioner of Bhagulpore, No. 1644 R., dated 10th September 1891.

From *C. E. Buckland*, Esq., Officiating Secretary to the Government of Bengal, Revenue Department, to the Manager of the East Indian Railway Collieries, Giridih; No. 154 T. R., dated Darjeeling, the 21st June 1891.

In forwarding the accompanying copy of a Circular of the Government of India, No. 1124 M.—25-2, dated the 29th May 1891, on the subject of legislation for the inspection and regulation of mining operations in India, and of the English Coal Mines Regulation of 1887, I am directed to request you to be so good as to favour the Lieutenant-Governor, as early as possible, with an expression of your opinion on the several questions discussed therein. I am to invite your attention specially to paragraph 7 of the Government of India's Circular.

From *C. E. Buckland*, Esq., to the Commissioners of the Burdwan, Bhagulpore, Patna and Chota Nagpore Divisions (Revenue Department), Miscellaneous (F)—Nos. 163-66 T. R., dated 23 June 1891.

Sir,

I AM directed to forward, for your information and for communication to your District Officers, copies of a Circular* of the Government of India, Revenue and Agricultural Department, on the project of legislation for the inspection and regulation of mining operations in India, and to request that you will favour the Lieutenant-Governor with a report on the whole subject. Your special attention is desired to the questions raised in paragraphs 4, 5, 6, 9, 10, and 14 of the Circular, in reply to which distinct answers and full information should be furnished categorically.

* No. 1124—25-2 M, dated 29th May 1891.

2. *Paragraph* 4. *The regulation of the Labour of Women and Children.*—In considering the general question, I am to request that the principles of the recent Indian Factories Act, XI of 1891, and the recommendations of the Berlin Conference (as stated in paragraph 4 of the Government of India's Circular), as well as the provisions of the English Coal Mines Regulation of 1887 (copy enclosed), may be kept in view.

3. *Paragraph* 5. *The employment of women under ground.*—An expression of your opinion is requested as to the extent to which the objections, on which the Berlin recommendation was based, or any other similar objections to the employment of women in mines, hold good in this country. I am also to ask that it may be clearly stated in your reply what is the nature of the work now performed by women and children under ground, and to what extent it would be equally well done by men.

4. *Paragraph* 6. *The regulation of the hours of work.*—It is stated that the Berlin Conference made no distinction between mines and factories in their recommendations. I am to draw attention to the provisions of Sections 5A, 5B, 6 and 7 of the Indian Factories Act, as amended by Act XI of 1891, and to say that if the practice in any mines differs from the rules thus laid down, the facts should be noted, and the reasons which are held to justify such a difference should be explained.

5. *Paragraph* 9. *Certificates of fitness required from the managers of mines.*—Information should be given as to the previous history of the manager of each mine, and whether he holds a certificate of fitness from any Society or authority in the United Kingdom or elsewhere.

6. "*Paragraph* 10. *Returns, plans, notices, and abandonment.*"—The Government of India thinks that in regard to the subjects dealt with under this heading, the provisions of the English law may, *mutatis mutandis*, be adopted very nearly as they stand. I am to ask whether you have any different suggestions to offer.

7. With reference to paragraph 12 of the Government of India's Circular on the subject of general and special rules as to ventilation, machinery, safety lamps, &c., I am to request that enquiries may at once be instituted on these subjects, especially as to the present sanitary condition of each mine, with the view of ascertaining what rules it will be desirable to frame in order to secure the safety and proper sanitary condition of mines in India. These matters should be reported to Government separately, and the reply to the preceding paragraphs should not be delayed on this account.

8. *Paragraph* 14. It will be observed that the Government of India summarise the most important heads of the information they require immediately in this paragraph, and special attention should be directed at once to these seven heads; but these do not form an exhaustive summary of the enquiries to be made, and the other points to which attention has been drawn in the preceding portion of this letter should not be overlooked. It will be necessary to collect the information under all these heads from the managers of mines. The District Officers should be instructed to visit all, or at least a certain number of the mines, if they have not done so before, in order to obtain personal knowledge of how they are worked, and be able to write their reports with practical experience.

9. I am to invite your attention to the concluding paragraph of the Government of India's Circular, and to request that the report now called for may be submitted to Government by the end of July.

I have, &c.
(signed) *C. E. Buckland,*
Officiating Secretary to the Government of Bengal.

From *Dr. W. Saise*, M.I.C.S., Associate, Royal School Mines, Mining certificated Manager under Mining Railway Act of 1872, Manager, East Indian Railway Collieries, Giridih, to the Officiating Secretary to the Government of Bengal, Revenue Department; No. 201, dated Giridih, the 5th July 1891.

I BEG to send my remarks on your No. 154 T. R.

I am fortunately in a position to be able to give an exact analysis of labour on the East Indian Railway Kurhurbaree Collieries.

RESIDENT Population at Kurhurbaree Collieries, East Indian Railway.

Proportion of men, women and children working and not working (*i.e.* dependent).

—	Workers.				Dependents.				Grand Total.
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	
Underground -	1,306	841	257	2,404	58	388	1,208	1,654	4,058
Surface - -	1,422	871	223	2,516	96	488	1,268	1,852	4,690
Total - - -	2,728	1,712	480	4,920	154	876	2,476	3,506	8,748

Underground labour is thus divided:—

——	Men.	Women.	Children.	Total.	
Coal-cutter - - - -	1,061	47	24	1,132	All 12 and above are considered as men and women—the age of puberty. "Khubjuwan" is considered by natives to mean 12 years.
Coal-carriers - - -	125	782	229	1,136	
Other underground labour -	120	12	4	136	
Total - - -	1,306	841	257	2,404	

Surface labour in above abstract consists of labour connected with colliery works, and also includes domestic servants of Europeans and Bengalis, shopkeepers, jewellers, shepherds, cowherds, weavers, liquor-sellers, and other trades necessary for providing for wants of a large resident population.

The figures here are interesting. It will be seen that the chief labour of the women is carrying coal—the burden on the head, derogatory to man but not woman amongst the aboriginal and semi-Hinduized tribes. "The one who bears a burden on the head" is the term used to distinguish a female. The coal is carried from face to tram, and no matter how close the tram. The coal is never shovelled into the tram. This is partly prejudice and partly the result of the system that coal is separated into large and small underground by women and then loaded into separate trams.

Children are employed to a small extent: so small is the number of children employed either above or underground in proportion to those at home that I would, without hesitation, recommend the Government to prohibit the employment of all children under 12 underground and under 10 on surface. The East Indian Railway Company will probably do this on its own initiative shortly.

On the question of women, I cannot think that prohibition will be useful. It may even be mischievous. The women who stop at home do so to look after the bal-bachcha, and you may take it as granted that a woman well married—I mean to a provident, hard-working man—won't work at all when her household duties grow into regular home work. Young newly-married women have no household duties; the one room of the house can be keeped on Sunday or any holiday. The cooking of one meal of hot rice takes no more attention than can be represented by an hour's work. The balance of the day is left to idleness, and we know Dr. Watts' hymn about "idle hands." The husband very rightly objects to this laziness, and expects his wife to be near him. I consider—and this is the result of 13 years' residence amongst them—that

employment underground or on surface of women with no domestic duties is distinctly favourable to morality and to marital faithfulness. When the domestic duties grow round their lives, then they stop work without any order, and devote their time to their children.

As to the nature of the duties of women and children underground, it is chiefly to carry coal. This can be done quite as well by men. You will see that 125 men living at the Kurhurbaree collieries carry coal. It is open to the economic objection that the substitution of men (probably married and with dependents therefore) means dearer coal. The average weekly wages of all coal-cutters and carriers on the East Indian Railway Estate is Rs. 1-1-0 per person, that is, a man and his wife and her sister, say, earn Rs. 3-3-0 per week, or Rs. 14-14-0 per month (if they stick steadily to work). Now get rid of his wife and her sister, and assuming they can get work on surface, they will earn—

	Rs.	A.	P.	
Wife at annas 1-6 per day - - - -	2	8	6	per month.
Sister „ „ „ - - - -	2	8	6	„
Total - - -	5	1	-	

and he must earn to make up for loss, Rs. 9-13-0. This means an increase of pay to him as coal-cutter; but with increased male population you of necessity increase the female element, and all these women will not find work on surface, probably not one-third, that is, the men whould have to earn all that men and women together now earn underground, and the new male carriers would have to earn at a similar rate to keep their wives and dependents. I have carefully calculated, and find that the increase of cost would be from—

At present Rs. 1-10-0 per ton.
All men underground Rs. 2-2-0 per ton; or a cost of Rs. 1,50,000 per annum to the East Indian Railway collieries alone.

The steady employment of women does not unfit them for duties of wives or mothers. Of course steady domestic work is best for women, but until they have several children, and the husband has bought some cattle and added a few outhouses and a reception room for visitors to his dwelling, and so on, his wife has no domestic duties really. When she has, as I said before, she stops work in the mines and milks the cow and sweeps the house and keeps her eyes on the growing murrooa or jondra.

6. As a matter of interest, I beg to give average wages of all classes of labour at certain mines representative of all for the month of May 1891—

Mines worked directly by East Indian Railway, and not by contract.

		Average weekly wages, full week's work.
Surface Labour.		Rs. a. p.
Men - - - - - - -	285	14 6
Women - - - - - - -	88	
Children - - - - - - -	37	
Underground labour.		
Men - - - - - - -	925	1 1 -
Women - - - - - - -	300	
Children - - - - - - -	108	

The hours of labour on the East Indian Railway collieries are—

Hot season—5-30 A.M. to 11 A.M., 5½; 2 P.M. to 6 P.M., 4 = 9½ hours.
Cold and rainy season—6 A.M. to 12 A.M., 2 P.M. to 6 P.M., or 1-30 P.M. to 5-30 P.M. - - - - - - = 10 „

Underground labour 8 hours per day. Coal-cutters come and go as they like, as mines are all connected with surface by inclines.

7. Single shafts are always to be deprecated: they should only be allowed when there is a deliberate intention to connect with another shaft by driving connection

connection galleries, and while that is in progress only 30 to 50 persons should be employed in the mine. There are no conditions in Indian mines that make a single shaft more reasonable in India than England.

Of course any connection by incline, making a second way into the mine from the surface, would be considered for all purposes of safety and ventilation as a second shaft.

8. This is unnecessary. It is cheaper to sink a new set of shafts than to panel your workings in shallow coal, and it is all shallow coal in India.

9. A Board, such as proposed, would command every confidence. I would recommend that the mining engineers should, in first instance, and for some years, be holders of English certificates.

All persons connected with supervision of mines should be "attested."

The certificates should be open for all competitors, Native and European or Eurasian. I have trained some natives who could take certificates I am certain.

10. Approved as it stands.

11. Here I find matter for very serious objection.

I was myself trained in the School of Mines, and I passed a first-rate examination under Professor S. W. Smith, F.R.S. I know exactly what my knowledge then was, and what it was worth. The geological officer to be appointed would probably be so trained, and under the Geological Department would be subject to their *dilettantte* notions. I should add in explanation that my School of Mines training was followed by three years' work in mines.

Much of Indian coal is now being worked in the "broken," that is, systematic working of the whole seam is being carried out. This is true of Warora, Mohpani, and Maknon. The East Indian Railway collieries systematically work out their big pillars, and two-thirds of output is from dangerous workings. Now of what possible use would a geologist from the School of Mines be in case of accident or of a wish for counsel and advice on the part of the manager or the owner? His advice would be valueless. Similarly I object to any reports from unskilled officers in any cases where the apportionment of blame in accidents of fatal or severe character has to be made.

Decide on having as an inspector a certificated mining man to fill the post.

12. The sanitary condition of India mines is far and away better than in England. The air is pure, the ventilation being natural. The mines (East Indian Railway) only are open for work from 6 A.M. to 6 P.M., and all night the ventilation goes on.

It is better in the hot weather to get into our mines than to stop on the surface.

Mehters clean the ordure in the mines, and carry it out to the surface. Our pillars are whitewashed freely to enable us to discover any attempt to rob them, and it has its wholesome effect also as a disinfectant.

13. Yes.

14. Summary.

(1.) East Indian Railway Kurhurbaree and Serampore Collieries.

(2).

——	Men.	Women.	Children.	
Above ground - -	1,423	871	223	
Under „ - -	2,550	878	354	
	3,973	1,749	577	= 6,299*

(3.) The hours of labour on the East Indian Railway collieries are—

Hot season - - - - -	5-30 A.M. to 11 A.M.,	5½
	2 P.M. to 6 P.M.,	4 = 9½ hours.
Cold and rainy season - -	6 A.M. to 12 A.M. 2 P.M. to 6 P.M. or 1-30 P.M. to 5-30 P.M.	= 10 „

* These figures include non-residents as well as miners resident on the estate.

Underground labour 8 hours per day. Coal-cutters come and go as they like, as mines are all connected with surface by inclines.

(4.) Underground chiefly coal-carrying; it can be done by men, but more expensively.

(5.) Average wages for May 1891.

Mines worked directly by East Indian Railway, and not by contract.

——		Average weekly Wages—full Week's work.
Surface labour.		Rs. a. p.
Men - - - - - - - -	285	- 14 6
Women - - - - - - -	88	
Children - - - - - - -	37	
Underground labour.		
Men - - - - - - - -	925	1 1 -
Women - - - - - - -	300	
Children - - - - - - -	108	

(6.) First-rate type from Hathorn's pumping condensing, costing Rs. 1,00,000, to winding engines costing Rs. 12,000—all shafts connected in triplets or quadruplets.

(7.) Cannot give this.

Accidents within last 11 years.

——	Underground.	Surface.
Fatal - - - - - -	24	13
Severe - - - - -	93	
Trifling - - - - -	559	

Coal raised in that period 3,221,210 tons.

From *C. C. Stevens*, Esq., Commissioner of the Patna Division, to the Secretary to the Government of Bengal, Revenue Department; No. 483G., dated Bankipore, the 12th August 1891.

In reply to your letter No. 165 T. R., dated 23rd June last, calling for a report on the subject of mining legislation in India, I have the honour to say that, except in the district of Gya, there are no mines of any description in this division, and that the collectors of the remaining districts, having no experience of mining, have been unable to submit any reports.

2. In Gya the only mines are pits from which mica is extracted, and they are not such mines as are the subject-matter of the English Coal Mines Regulation Act. I submit a copy of the report of the Deputy Collector of Nowada, in whose jurisdiction the mica mines are. The Collector generally agrees with this officer's recommendation, but thinks that the less the mica mines in his district are put under strict regulation the better, and that any proposed legislation should allow relaxation of the more stringent rules; though literally underground mines, they are really rather holes tunnelled into the rock than mines according to English ideas. A tunnel is driven downwards into the side of a hill, and follows the quartz for 20 or 30 yards. None of the labourers are overworked, and the work done by women is unobjectionable.

3. The Deputy Collector points out that children appear to be employed for nine hours per diem at these mines, while under the English Act children

continuously employed must not be worked more than six hours. I think it questionable, however, whether nine hours' work is really ever done in the cold season when the days are short; it is highly improbable that these hours are kept. In any case, the very desultory work that is done by such labourers in this country is very different from that which is exacted in Europe.

4. I agree with the Collector in thinking that very little, if anything in the way of regulating those petty operations should be attempted; otherwise there is considerable danger of killing the industry. It appears to me that it would be enough for the Government to take power—

(1) to require special qualifications from the manager of the mines, to be certified as Government might direct;

(2) to have the mines inspected at any time by any person deputed specially or generally designated for the purpose;

(3) to insist on such precautions for the safety of the labourers as the inspecting officer may think necessary;

(4) to insist on the furnishing of statistics;

(5) to insist on the reporting of assistants;

(6) to provide for any investigation which the magistrate or any of his duly qualified subordinates may wish to make;

(7) to regulate the hours of labour for men, women, and children respectively;

(8) to require the provision of such shelter, latrines, drinking-water or other accommodations as may be deemed necessary.

None of these details need be provided for in the law, but may all be dealt with by rules.

5. In reference to coal mines, I have no doubt that more systematic and precise provisions are required; but I have no experience of my own to guide me, and the question does not affect this division.

From the Sub-divisional Officer, Nowada, to the Collector of Gya;
No. 165, dated Nowada, the 22nd July 1891.

WITH reference to your Memorandum No. 492, dated the 15th July 1891, forwarding for report a copy of the Commissioner's No. 303, dated the 13th idem, with annexure, I have the honour to state that the statistics and informations called for have reference, so far as this subdivision is concerned, to two mica mines—one at Singar, and the other at Sapohi. Besides addressing a letter to the manager of the Singar mine, requesting to be furnished with informations on several of the points noted in the Government letter, I visited the Singar mine on the 17th instant, and deputed the Sub-deputy Collector to the Sapohi mine for the purpose of gleaning materials for the required reports. Mr. Pasehard, the manager of the Singar mine, was absent at Calcutta, so that I could gather only as much information as the native employés could place at my disposal. I proceed to give below the informations required regarding the two mines separately.

I.—SINGAR MINE.

Paragraph 14 (*i*) *of Government of India's letter.*—The mine is situated in the zemindari of Babu Jaimnugul Prasad Narain Singh, locally called Raja of Singar, and is worked by the lessees, Messrs. F. F. Christian and Company. Mr. F. F. Christian is the active partner, but the native employés could not tell me whether he has other partners.

Paragraph 14 (*ii*) *of the letter.*—The number of coolies at work was as under:—

Adult males	86
Women	118
Boys and Girls	17

Boys and girls do not work under ground. The number of women working under ground and above ground cannot be shown separately, because those who work under ground also generally work above ground according to requirements.

The adult males, with the exception of cutters, *i.e.*, those who cut mica into shape, work generally under ground. The full working season is from October to June. Owing to the rains the mines are, more or less, full of water in the other months, and work has either to be completely stopped or carried out to a limited extent. The attendance register of the coolies at the working season was not available, because it had been dispatched to the manager, whose head-quarters are at Tesri in the Hazaribagh district. The munshi informed me that in the busiest season about 300 adult males, 500 females, and 80 or 90 boys and girls work at the mine. The ages of boys and girls vary from 8 to 14.

Paragraph 14 (*iii*) *of the said letter.*—The hour of labour is from 7 a.m. to 5 p.m., with an intermission of one hour, from 12 to 1 p.m. No record is kept of the hours during which the women and others work under ground and above ground.

Paragraph 14 (*iv*) *of the letter.*—Able-bodied men are chiefly employed under ground on blasting operations at or about the bed of each mine. The object of the blasting operation is to find out and extract mica from the mine. For blasting purposes holes are bored in the bed of each mine. Two men are at work in boring a hole, which varies from 1½ feet to 2½ feet in depth.

One of these two men holds the steel jumper, and the other uses the hammer to drive the jumper into the rocks. The man who holds the jumper also scrapes dirt and dust from the hole by means of a scraper, and pours water into it off and on. The two together are expected to bore a hole two feet or so in depth from 7 a.m. to 12. To suit their own convenience, these men exchange their occupations off and on in the course of their work. When the necessary number of holes is completed, each hole is partially filled with gunpowder or dynamite and partially with earth. A fuse communicating with the gunpowder or dynamite is placed in each hole and set fire to. Before setting fire all persons at work under ground leave the mine, except those who are to set fire to the fuses.

These persons come up immediately after applying fire. Each fuse is said to be generally five feet long. At 1 o'clock the men again descend into the mines and examine each hole to see that the powder had taken effect. After this, extraction of mica commences with the chisel. A number of adult male coolies work at the bed of the mines to fill baskets with the blasted matter, and others similarily fill baskets with mica. The bed of each mine is reached by a number of ladders adjusted along the passage. A ladder is made by two pieces of wood along which smaller pieces at convenient distances are tied horizontally. Each woman sits on one rung and places her legs on the rung immediately below, and there is a chain of such women thus sitting from the upper surface of the mine to the bed. The occupation of the women consists in handing over the baskets of mica or blasted matter from the bed of the mine to the upper surface, each handing the basket to the person above her for the purpose. Weak or old men also sit on the ladder along with the women and do the same sort of work as the women. Children generally remove the mica from the mine to the godown, and also remove blasted matter from the upper surface of the mine and deposit the same at convenient distances. There are other persons who cut the mica into shapes. Sardars and munshis supervise the work done at the mine. In the morning the women commence by removing blasted matter remaining in the mine at the end of the preceding day's work, while the men bore holes and fill up baskets at the bed of the mine. The work thus done by women and children could, of course, be equally well done by men, but the cost would be much greater.

Paragraph 14 (*v*).—The wages given are as under—

Blasters, &c.	11 to 13 pice.	Women	6 pice.
Ordinary coolies	8 „	Boys and girls	4 or 5 „

Paragraph 14 (*vi*).—No machinery. The shafts are single or double.

Paragraph

Paragraph 14 (*vii*).—On the 2nd February 1887, a number of coolies at work in the bed of the mine were buried under débris in consequence of a portion of the hill overhead giving way. Of these, some received slight injuries and were saved, but three lost their lives.

II.—Sapohi Mines.

Paragraph 14 (*i*), *Government of India's letter.*—The mine is situated in the zemindari of Babu Dirgopal Lal, who works it himself.

Paragraph 14 (*ii*).—Number of coolies at work on the 17th July—

Adult males	22	Boys	8
Women	Nil.	Girls	Nil.

Number of coolies at work on the 18th May—

Adult males	68	Boys	55
Women	107	Girls	36

The other remarks under this head in regard to the Singar mine.

Paragraph 14 (*iv*).—The mode of work is substantively the same as at the Singar mine.

Paragraph 14 (*v*).—The wages are as under—

Blasters	3 to 5 annas.
Ordinary male	2 „
Women	6 pice.
Children	3 to 5 „

Parapraph 14 (*vi*).—No machinery. The shafts are single, not double.

Paragraph 14 (*vii*).—There were altogether three accidents. On one occasion three men were wounded when deepening a whole which contained a quantity of unexploded gunpowder.

On another occasion one man was similarly wounded.

The third case was that of a cooly who accidently slipped off a ladder and dropped into the mine, the accident proving fatal.

Paragraph (4) *of Government of India's letter.*—In none of the mines are wages determined according to the weight of the minerals. As children work above ground and carry small baskets of rubbish from place to place, I think there is no objection to the employment of the boys of the age of eight years and above on such work above ground. The work done by the women at the mines is by no means hard. Close to the Sapohi mine there is no well, and much inconvenience is felt for the want of good drinking water. If this defect is removed, and sufficiently strong ladders are provided, I do not think that there should be any objection to the employment of women on such work as they do at the mines. In fact they are accustomed to much harder work outside the mines.

Paragraph (5) *of Government of India's letter.*—As will appear from the nature of the work done by women (already explained above), there is absolutely no fear of their occupation giving them a masculine roughness and unfitting them from their position of wives and mothers. There is also no moral objection on the score of the simultaneous employment of men and women.

Paragraph (6) *of the letter.*—Sunday is observed as a holiday in both the mines. Only on one point do the provisions of the Factories Act differ from the practice as observed in the mines. Section 7 (3) of the Factories Act lays down that no child shall be actually employed in any factory for more than seven hours, while in the mines children appear to be employed for nine hours, *i.e.*, from 7 a.m. to 12, and again from 1 p.m. to 5 p.m. On this point I consider the limitation prescribed by the Factories Act to be reasonable; a similar provision should find a place in an Act for the regulation of mines.

Paragraph (9) *of the Government of India's letter.*—The native employés at the Singar mine could not inform me whether Mr. Pasehard holds any certificate of fitness from any society or authority in the United Kingdom or elsewhere. I have written a letter on this subject to Mr. Pasehard. On receipt of his reply another communication will follow on this point. The Manager of Sapohi mine is Baboo Poohkar Singh. He holds no certificate of competency.

He was a tehsildar in the employ of Drigpal Lal before his appointment to the present post. His pay is 50 rupees per month plus 10 rupees for diet expenses. I think that, for the present, a Board of five members of the kind described in this paragraph of the India Government letter will do for conferring certificates of competency on managers of mines, and that two descriptions of competency ought to be recognised as in the United Kingdom.

Paragraph (10) *of Government of India's letter.*—It is indispensably necessary that provisions regarding returns, plan plus notices and abandonment according to the spirit of those laid down in Sections 33 to 38 of the English Coal Mines Regulation Act should find a place in any Act that may be passed in this country for the regulation of under-ground mines.

Paragraph (12) *of the Government of India's letter.*—A report on this subject will follow. It will be better if an expert is deputed to locally inspect the mines, &c., and offer suggestions under this head.

From *J. C. Veasey*, Esq., Officiating Commissioner of the Burdwan Division, to the Secretary to the Government of Bengal, Revenue Department, No. 250 J.G., dated Burdwan, the 24th August 1891.

I HAVE the honour to acknowledge the receipt of your Circular, Miscellaneous (F.) No. 163 T.R. of 23rd June, with enclosures, on the project of legislation for the inspection and regulation of mining operations in India, and I now submit in original the following communications I have received on the subject. I would request that, for facility of reference, they may be printed, and that I may be supplied with spare copies.

A. Letter from the Magistrate of Howrah, No. 1113 G, of 29th July, forwarding with his remarks a note on the subject by Baboo Nursing Dutt, a colliery proprietor.

B. Letter from the Magistrate of Burdwan, No. 1412 G., of 13th August, submitting a preliminary report on the subject. This is the only district in the division in which mining is carried on, although at one place in Bancoora, opposite Raneegunge, coal to a small extent is quarried out of open pits.

2. I observe that on the last occasion on which this subject attracted attention, that is in 1885, the Government of India were of opinion that there was no necessity for legislation, and, so far as the Burdwan miners are concerned, I am not aware that anything has happened which need to any extent modify the conclusion then come to. In the Damooda coal field the competition for labour is such as to leave the miner master of the position; and if he finds that, under new regulations, he is not at liberty to work when he choses, or to take his family under ground with him, he will probably look out for some new employment where there is less chance of interference. In any case if underground work now done by women is to be left to men who have reconciled themselves to a new position, the rate of wages must rise and the output of coal must be reduced.

3. Mr. Monahan describes the system under which coal is got in this district, and in the pits I visited I myself found families at work under ground where the mothers had brought down infants, who were looked after by other children too young themselves to work. As touching on the fears expressed in connection with temptation to immorality, I may mention that in one instance a working member of the faimily was a well-grown girl of about fourteen, whose parents preferred having her with them to leaving her alone above ground. As long as the family system prevails, I do not see how an age-limit is practicable; the father is virtually the employer, and it rests with him to say who shall work. Ill-treatment or coercion may be possible, but are hardly probable, in this country, where parents are notoriously indulgent. The families I saw were preparing to leave work after having been down about six hours, and each of the two men I questioned told me the same thing, that he earned working alone three annas, and doubled this by having his wife and a child to help him. I saw no signs of fatigue or exhaustion, and the hours of labour are invariably selected by the miner himself.

4. Mr.

4. Mr. Monahan has described the work on which women are employed, and no doubt it could be done by men, but there are two difficulties in the way. The first is that there are not enough men as it is; the second is that they would require to be paid men's wages; that is, at the same rate that they could earn at the heavy work of cutting coal, which is beyond the strength of women and children. The economical effect of this would be disastrous.

5. It would be quite correct to say that the position now enjoyed by the miners renders them independent of any control, and that they work when and for as long as they choose. At this time of year many of them are busy in their fields and do not go down at all, but usually they work from ten to five, and there is no one left in the mine after nightfall. Mr. Monahan mentions a case in which he found two brothers who had been down all night and would have worked for sixteen hours, their reason being that they lived at a distance, and grudged the time spent in coming and going.

6. I do not see how, under the circumstances, there can or need be any stoppage of work at a fixed time for a fixed period; nor do the interests of the miners require any day to be set aside as a holiday. They are free to choose their own hours, and the rules laid down in the Coal Mines Regulation and India Factories Act are not applicable to the case before us. On the qualifications to be required from Managers I am not in a position to give a detailed opinion; but I certainly think that, here at all events, some change is necessary, and that a certain amount of technical knowledge should be considered indispensable, as the supervision of a mine is not a business which can be entrusted to the first-comer. Some provision should be made too for proper enquiries into accidents connected with machinery or gas explosions. Unless death results we need not now hear anything, and even then a police investigation is not likely to do much good.

7. I do not see why, *mutatis mutandis*, the rules in force in England as to returns, plans, notices, and abandonments should not be introduced here. The District Engineer of the East Indian Railway entertains no apprehension of any trouble from galleries driven under the line, and nothing is said as to the right of ownership.

8. Mr. Monahan's report is accompanied by a statement giving such information as has been received, and the sanitary condition of mines will be dealt with in a separate letter when the necessary details have been collected.

From *W Fiddian*, Esq., Magistrate of Howrah, to the Commissioner of the Burdwan Division; No. 1113 G, dated Howrah, the 29th July 1891.

IN reply to your Circular No. 131 J.G., dated 9th instant, forwarding correspondence of Government on the subject of legislating as to the management of mines in India, I have the honour to submit the following report. There are no mines in this district, nor have I served in any district where mines exist, so that there are no materials for a report on the subject. There are of course many factories in this district where women and children are employed; but it is not known here how far the conditions of working in mines differ from those of factory life, and what the practical effect of working in mines is found to be. I have, however, received an interesting and valuable note on the subject from a native gentleman of this place, Babu Narasingha Dutt, who has a proprietary interest in Raneegunge collieries, and a practical acquaintance with mining conditions there. The note is forwarded herewith in original.

2. Babu Narasingha Dutt's note shows that the conditions of coal mining in India, or at least in the Rangeegunge locality, are very differert from those in Europe, and call to a much smaller extent for special legislation, and that such legislation is likely to reduce the wages of the mining classes, and cause a deterioration in their style of living and their surroundings. He explains that the miners work in batches, and that each batch consists of one or more families nearly related, so that there is no relaxation of the checks against immorality which might be supposed to result from men and women working under ground in the same mine.

He also shows that any rules which would tend to prevent the women and girls from working with their male relatives and keep them at a distance from the mines, say in their native villages, would probably induce drunkenness and immorality in the miners themselves, besides leaving their families in an impoverished state. He is of opinion that the children and women are not overworked, or kept in circumstances unfavourable to health, but are well fed, and in all respects are contented and well off.

3. As regards the age of children employed in mines, it does not seem unreasonable to fix a minimum of 10 years for those working underground. Above ground there is no apparent reason for making such a restriction. If the children work in the open air, there seems no harm in fixing 8 years as the minimum, *i.e.*, if the work is light.

4. It is undesirable, in my opinion to prevent women and children from working underground, the mines being carried to a very moderate depth, and easily ventilated, and the women working with their own families, the objections to that form of employment are scarcely apparent. To deprive them unnecessarily of the means of subsistence would, I think, be productive of bad results.

5. No information on the practical points noted in paragraphs 3, 4, 5, 6 and 7 of the Bengal Government No. 163 T—R, of 23rd June, is available from this district.

Note by Babu Nara Singha Dutt of Howrah on the proposed legislation for mines in India.

In Bengal, coal is excavated by manual labour and is commonly brought to the surface by mechanical power.

There are a few collieries where incline pits are sunk and the coal is brought to the surface by climbing up the inclines, the water being pumped out by mechanical power.

Sonthals, Bheels, Kols, and other aboriginal tribes, which abound in Sonthal Pergunnahs, Ranigunge and neighbouring districts, are generally employed in these mines.

Constitution of the batches.

These men generally come from one village or contiguous villages, and divide themselves in several batches. Each of such batches consists of one or two families (in which case the two families are nearly connected with each other either by marriage or blood). Each such batch is commonly employed in excavating or mining coal and carrying it from a separate gallery to the pit-bottom or above the incline.

The men excavate or mine the coal; the women, girls and boys are employed in carrying it either to the pit-bottom or above the incline.

Boys or girls below 10 or 12 years of age are rarely employed in underground work.

Boys, girls and women.

Boys and girls above 12 and below 16 are employed both in underground and surface works, but they form a small proportion of the workers employed in mining works. Then again the proportion of such boys and girls are smaller than that of such boys and girls employed on the surface. The boys and girls above 12 and below 16 years of age form nearly one-sixth of the whole of the workers employed in the underground works.

Those who are employed on the surface are generally engaged in loading and unloading coal, screening dust coal, and carrying the coal dust from the pit mouth to the place where the coke is made, and doing other light miscellaneous works connected with the collieries.

The nature of work entrusted to the boys and girls above 12 years and below 16 years of age, and the number of hours they are engaged in such works, are not such as to affect their health in the least.

The work done by the women can of course be done by the men: in that case (1) the cost would be more than at present; (2) that the wages earned by the men alone would not be sufficient to maintain themselves and their wives, sisters and children, which are generally many; and (3) that most part of the wages would be squandered away in drinking and other contagious vices, if they are to live alone, and their wives and children not near at hand.

The

The presence of their wives and daughters are on the whole salubrious checks to the miners. The wages earned by the family during the seven working months are sufficient to supply them with two hearty meals a day during the whole year, to meet the expenses of marriages of daughters and sons, price of clothes and occasional drinking country-liquor.

Women can safely be employed with the men.

The constitution of the batches, the separate galleries allotted to each of such batches, and the fact that no strangers are allowed to work with any of such batches, are sufficient safeguards against any abuses growing from the simultaneous employment of men and women in mines.

In Bengal very rarely cases of adultery, or rape, or elopement occur among the mining population. Especially the Sonthal women are noted for their chastity. In this country the employment of the women are necessary for the following reasons:—(1) the wages of the women are necessary for the preservation of the family, inasmuch as the wages of 10 men are not sufficient to maintain the whole family; (2) the presence of the wives and daughters are sufficient check to the men from running into vices, and that (3) moderate work is necessary for the preservation of their own health.

If these women have to depend upon their male relations for their maintenance (the income of the men being such as it would be impossible to maintain their family with it), they would hardly get two meals a day, and would be compelled to live in dirty low hovels in a far-off village, with the least chance of getting medical aid in case of illness.

Now these women are allowed to live with husbands and brothers in comparatively better houses provided by the owners of collieries, with the chance of getting medical aid gratis and two hearty meals a day, the moderate work allotted to them, serves to make them healthy and strong. Under the circumstances, I am afraid the recommendation of the Berlin Conference is not acceptable to our countrymen. The circumstances which induced them to pass the resolution do not exist in our country.

The moderate work which they perform every day does not give them such roughness as may be justly characterised as masculine, and in my opinion does not in any way make them unfit to fill up the positions of wives and mothers. On the contrary, one is impressed with the happiness which these families enjoy whilst they are at work in the collieries. The wives and daughters working side by side of their husbands and fathers, earning their honest bread, and returning with the setting of the sun, without any anxiety whatever for the future, which oftentimes trouble their more enlightened sisters, are subjects of great delight to the owners of the collieries when they work.

Working hours.

These miners and their families work from 7 a.m. to 11 a.m., and again from 3 p.m. to 6 p.m. or 6.30 p.m.

There are certain batches of miners who do not work at all during the day, but work in the night. They too do not work more than seven hours a night, having an intermission of three or four hours for rest in the gallery.

These workers prefer working during the day in summer and during the night in winter.

They as a rule do not work on Sundays, and absent themselves always on the Hindu holidays. Besides these, they have their festivities peculiar to their classes. On an average they do not work more than seven months during the whole year.

In my opinion these miners are not overworked and no special legislation is needed for the present to curtail the number of working hours.

In curtailing the number of working hours, if the wages are not reduced accordingly, the cost of out-turn will be more; and having regard to the fall of price, and intense rivalry in trade, the mining industry will suffer, and thus ultimately the material progress of the country will be retarded.

If, on the other hand, in consequence of the reduction of the number of working hours, the wages be reduced, then these miners will not get sufficient food for themselves and their children, and consequently they will suffer in health. Thus the object of the Government in getting the health of the mining population improved will be frustrated.

In Bengal the workmen work about seven or eight hours a day at a depth ranging from 12 feet to 200 feet, only in the case of one colliery belonging to Bengal Coal Company they work at a depth of 300 feet.

The wide galleries, the double shafts, and free ventilation, easily inducible in a comparatively shallow depth, all tend to improve the health of the miners, working only for seven or eight hours a day.

No comparison can be made with the working of the Indian mines with those of European mines, where the miners had to contend with greater difficulties in being compelled to work 1,000 feet to 1,800 feet below the surface of the earth, where immured in gloom and surrounded by noxious gases he has to pass through various windings of a mine, scarcely ventilated, by forcing air mechanically in it, and often extending over many acres. In such cases, if the miners are made to work beyond a certain number of hours, it is likely, on account, (1) gloom, (2) obstructed ventilation, (3) spread of noxious gases, and other causes, that their health would suffer, consequently stringent rules are necessary.

But in India, circumstanced as it is now, no such rules are needed, inasmuch as the miners are not overworked, and the causes which exist in Europe and tell upon the constitution of the miners do not exist here.

These miners are paid by contract price.

The average daily income of the men is about 3 annas, and that of the women is about 2 annas.

Double Shafts.

Ventilation forms an indispensable pre-requisite to mining. So, according to my humble opinion, two shafts should be sunk in each colliery, so that streams of air may flow through the devious courses and windings of a colliery, and thus avoid the accumulation of noxious gases—I mean carbon acid and carburetted hydrogen, which may justly be termed the natural product of mines.

In one of the collieries in the sub-division of Ranigunge in the district of Burdwan, there was only one shaft or pit through which working was commenced. After a year or so it became unworkable on account of the spread of noxious gases in the several galleries. The owner was in consequence compelled to abandon the working of his colliery, and at last parted with his right. The purchaser, however, having sunk a second pit, and having driven a gallery, and thus connecting it with the main gallery of the old pit, and thus inducing a salubrious ventilation, has got rid of the noxious gas, and he is now making considerable profit from the same.

In most of the collieries in Bengal there are double shafts, which I think should be insisted on in all colleries, in order to avoid the accumulation of any gas which may induce combustion.

In cases of inclines, double shafts are not needed until the galleries extend to a considerable distance, when the stream of air may not easily reach through the inclined pit, when the second pit is absolutely necessary for the purpose of free ventilation.

What sort of lamps used.

In Bengal, there being no fear of accumulation of noxious gas, or the existence of any other causes which may induce combustion, common kerosine oil-pots and hurricane lamps are used.

In mines more than 200 feet deep, safety-lamps are used.

To control the destructive power of, if not to expel, the noxious gases which may be expected to accumulate in a colliery, it is absolutely necessary to keep it clean; that it is to say, to take away daily the coal dust and rubble, out of, and not allow them under any circumstances to remain in the galleries, and to introduce ample currents of atmospheric air through the farthest recesses of the mine by two sufficiently wide shafts. When these remedial means are adopted there can be no apprehension whatever of combustion occurring in a mine.

Accidents.

In the management of the collieries in Bengal, there are very few accidents occurring from (1) explosions, (2) gust of water, (3) falling of the roof, and (4) breaking of the machineries.

It

It is chiefly owing to the rare appearance of the noxious gases in the Bengal collieries, the means adopted by sinking double shafts, the machineries employed, the sober condition of the people employed, and the strict and cautious management by those who are entrusted with their working.

Machineries.

The hauling and winding machineries used in these collieries are mostly English made and purchased from English firms, they are connected with boilers of sufficient capacity and strength, annually examined and passed by the Government Boiler Examiner, and worked by men approved by him. Thus there is not the least likelihood of accident occurring in the working of these machineries.

Precautions taken by the landlords.

The zemindars and landlords who grant mining leases generally insist upon the colliery owner's strict terms for keeping the colliery clean, strong and wide pillars to support the roof, wide galleries, and other necessary conditions, and some of them actually entertain the services of an experienced Mining Engineer and Surveyor to inspect the collieries from time to time in order to find whether the said conditions are strictly followed. In case of breach of any of the conditions leases have been cancelled and working stopped. Thus circumstanced, as the Bengal collieries are, there is no room for any apprehension of accident. The workers, who are by their nature very timid, have now got so much confidence in the working of mines, that they do not hesitate to pass through the gloomy labyrinth of galleries and to sleep in some nook or corner with their little ones.

Managers.

The big collieries are generally under the management of European scientific and experienced and passed mining engineers.

As for the smaller collieries, owned by native and European gentlemen, they are generally left to the management of men trained in some of the above collieries, and who acquired considerable experience in having worked in some capacity or other, and who have made special study of the subject. Though these men are not scientific men, still from their training and experience are fit to be entrusted with the management.

In the infancy of the Indian mining industries, it is not advisable to pass stringent rules as to the qualification of managers. The provisions of the Indian Penal Code are sufficient to compel the owners of the collieries to entertain none but experienced and trained managers.

Railway Lines.

In India the railway premises and the lines, whether owned by private companies or the State, the lands have been acquired by the Government under the provisions of the Land Acquisition Act; so there is no room for considering that the underground right has not passed to the Government, consequently no private person has any right to undermine such lands. As for the mining of adjacent lands, the railway company is entitled to common right to such amount of lateral support from the adjoining land of his neighbour as is necessary to sustain his own land in its natural state, not weighted by walls or buildings. The owner of the adjacent land cannot, however, be prevented from mining in this land, provided he keeps sufficient support to maintain the surface in its natural state. There may be some dispute whether such rights can be applied when the land is used for purposes which brings to bear upon it an extra force and pressure. To avoid all complications, the railway company should acquire in the mining district extra strips of land on the sides of the line, in order to have sufficient lateral support.

Appointment of Inspector.

An inspector may be appointed to inspect the neighbouring collieries from time to time, to see whether they have driven any galleries sufficiently near to the line.

24th July 1891. *Nara Sinha Dutta.*

From *F. J. Monahan*, Esq., Magistrate of Burdwan, to the Commissioner of the Burdwan Division; No. 1412 G., dated Burdwan, the 13th August 1891.

In compliance with your endorsement No. 131 J G, dated 9th July 1891, have the honour to submit my report on the proposals for legislation with regard to coal mines in this country.

2. Before dealing separately with each of the points embraced by those proposals, I may refer briefly to the general objections to any legislation on the subject which have been expressed to me verbally or in writing by the owners and managers of coal mines from whom I have sought information. The chief objection, which has no doubt been anticipated, is that any law for the regulation of coal mines must increase the cost of production of Bengal coal and place it at a disadvantage in the competition of the market. As I understand, the fields in which it at present finds itself in closest competition with British coal are, firstly, the supply to railways and other industries in North-Western India; and secondly, the export by sea to Burma, Southern India and Ceylon. There is in the north-west a variable longitude, where the advantages of Bengal coal and of coal imported from Great Britain, in respect of cheapness and efficiency, exactly equal one another. At short distances to the east and west of this point, competition exists between the two descriptions. At greater distances on either side, British and Bengal coal respectively are in complete possession of the market. The smallest variation in the cost of production of of Bengal coal tends to push this meridian to the east or to the west, and to restrict or extend the market for the coal proportionately. The export of coal from Bengal by sea to Burma, Madras and Ceylon has, I believe, been only recently developed, and depends on a small margin of difference in the costs of production and freight.

3. The way in which the regulation of coal mines by legislation would principally enhance the cost of production is, of course, by restricting the supply of labour and enhancing its cost. There can be no doubt that the supply of the kind of labour at present employed in coal mines is not equal to the demand. It is drawn principally from the aboriginal races of the Sonthal Pergunnahs and Chota Nagpur districts, and from semi-aboriginal castes, such as the Bauris of this district. These same classes of people supply coolies in large and ever-increasing numbers to the tea gardens of Assam, and in fact there is a competition for their labour between the tea and coal industries, in which the latter has the advantage of proximity and attractiveness, while the former has been assisted to some extent by legislation.

4. It is possible that more labour for coal mines in Bengal might be recruited from the surplus population of Orissa, Behar and the North-West Provinces. The Bengal Coal Company recently made an experiment with Uriya labourers, which was not a success, owing, it is said, to a bad class of Calcutta Uriyas having been imported. It is intended to make another attempt in this direction. It may perhaps be doubted whether Uriya and Hindustani immigrants would have the physical aptitude and the taste for mining work possessed by the aboriginal races. On the other hand, it is expected that, as they are more provident and more eager to earn and lay by money, they will be more regular workers and will increase the output in order to increase their gains.

5. It is urged by many owners and managers of coal mines that there is no necessity for legislation with regard to them in this country, because mining is not yet sufficiently developed. This is a general question as to which an opinion of value can only be given by an expert. It is certain that coal workings in India are up to the present much less deep than in Great Britain, and to a layman it is intelligible that the deeper the workings go, the greater must be the danger and the need for regulation. It may be safe to leave mines without such regulation up to a certain stage of their development, but no one but an expert can, I think, authoritatively pronounce when that stage is reached, and whether it has been reached or not in Indian mines.

6. In the last annual colliery return submitted with this office, Nos. 2706 G and 18 G, dated respectively the 17th February and 2nd April last, to your address, the total number of collieries in the district was shown as 67. The registers of the Road Cess Department, contain entries of three other collieries which appear to have been somehow omitted from the annual return. This brings the total number of collieries in the district up to 70, of which 32 are under European, and 38 are under native management. From the managers

of

of 16 of these mines I have received the information called for in paragraph 14 of the circular of the Government of India. This information is embodied in the statement annexed. I have also included in the statement some incomplete information with regard to 25 small collieries under native management, collected by the Sub-Divisional Officer of Ranigunge. The owners of these and other collieries have not yet replied to my circular asking for complete information. As this report is urgently called for, I have not delayed till I should receive replies from them. Some of the mines for which no information has yet been received are mere quarries without any underground workings. It is not as yet certain to how many of the mines this description applies, as hitherto all have been entered without distinction in the returns and registers above referred to.

7. From the figures given above, it will be clear that it was not possible for me to visit all the mines in the district, or any considerable proportion of them. I have contented myself with seeing a few that were typical of the different kinds of workings. At Ranigunge, where the mines are of longest standing and are considered somewhat antiquated and out of date, I visited one colliery under European management belonging to the Bengal Coal Company and one native colliery. At Assensole I saw some workings of a more modern type in the collieries of the new Birbhum Coal Company; at Sanctoria, near Barakar, I inspected one of the newer collieries of the Bengal Coal Company; and near Barakar I visited another native colliery. I will now take in order the paragraph of the Government of India's circular in which I am required to report.

8. *Paragraph* 4.—I am not sure whether the opening portion of this paragraph indicates a misconception as to the system on which miners are paid in this country. They are, in fact, paid according to the quantity of coal gotten. This is not measured by weight, but by measures used in the mine known as tubs and buckets; a bucket contains about three maunds of coal, and a tub twice as much. There is, of course, nothing to ensure that the bucket and tubs used at all mines shall be of equal capacity, but the miners would be quick to find out any difference, and demand a corresponding difference in the rate of payment. The managers generally say that the miners are disposed to cheat by arranging the lumps of coal in the buckets and tubs so as to give them an appearance of being full when they are not so really. These disputes do not go further than the mine, and are settled by the manager who probably gives a fair decision as, if he did not, he would lose his miners.

9. Women and children are employed under ground, chiefly in removing the coal cut by the miners as well as dust and rubbish. No separate payment is made for removal of coal, which is generally done by the miner's relations. The employer pays according to the quantity of coal cut and removed. The removal of dust and rubbish is paid for at various piece-rates according to the bucket or tub; coal, dust and rubbish is removed to the surface in divers ways. In some mines it is loaded into wheeled tubs running on rails, which are pushed by hand for a certain distance and then drawn to the surface by steam power or hand winch; sometimes up an incline and sometimes vertically up a shaft. In others it is carried in baskets up an incline to the surface, or to the bottom of a shaft, where it is loaded into a bucket and then drawn to the surface. The contract rates for cutting and removing coal and for removing dust and rubbish vary according to the methods of raising and the distance they have to be transported by manual labour. In some mines 100 men are employed underground in bailing water out from places not reached by the pumps. This is rather hard labour, and they do not work at it for more than five hours a day. They receive wages of 10 pice a day.

Boys begin to cut coal as soon as they are strong enough, from the age of 13 or 14 years; no women are ever employed in cutting coal. Above ground women and children sort, screen and stack coal dust, and load coal on carts or railway waggons. For this work they are paid at contract rates. When the coal, &c., is raised to the surface by hand winches, these are turned by women working in gangs, who are paid daily wages.

10. As regards the proposal to exclude from mines children under ten years of age, it will be seen that the managers and owners of collieries entered in the annual statement have not shown any children under 10 years of age as employed in their mines. In some of those which I visited, however, I saw one or two children, who certainly appeared to be under that age, at work removing dust and rubbish. These children might have been eight years old. It is of course difficult to guess at the exact age of young native children, but as an Inspector, I should certainly have required a certificate from these children if a provision similar to Section 4 (*c*) of the Factories Act were in force, ten years being the limit of age for children. I think, however, that children of this age are only employed in very small numbers in mines, and that a law excluding them would not cause much inconvenience.

11. The women employed in mines have a habit of taking down with them their children, who are too young to be left at home. Those who are too young to work are left to play or sleep in the mines, while their parents are at work. It was suggested to me that, when the children grow up in the mines in this way, it will be difficult to prevent their being put to work by their parents as soon as they are old enough to assist them. I do not suppose that the managers of mines would have any real difficulty in preventing such young children from being put to work, though it would, of course, give them some extra trouble. At present, as most of the work done underground is paid for by the piece, the manager does not trouble himself as to the number and description of the hands engaged upon it. A whole family consisting of grown men, women, and children work in the mine, the men cutting coal and the women and children removing the coal cut as well as dust and refuse. Payment is made according to the amount of each kind of work done to the head of the family. In view of this system of working, it might be well, if an age-limit for children be fixed, to provide penalties against the parents or guardians infringing it, as well as against the managers of the mine.

12. *Paragraph* 5.—The employment of women underground is universal in mines in this district, and the managers generally declare that work could not be carried on without it. The women, who work along with miners removing the coal which they cut, are invariably their relations. This I tested by questioning several women in the mines. Those who are employed in removing dust and rubbish are also generally related to miners. I am not of opinion that the objections to the employment of women underground, advanced at the Berlin Conference, apply in any degree whatever to Indian mines. The family system of working reduces the moral objection to a minimum, and I can see no reason why the morals of the women should be exposed to greater danger under than above ground. It is not girls only who are employed in the mines, as in Belgium, but women of all ages. In one important respect the hardships of underground work in India are less than at home. Owing to the coal seams being unusually much thicker, the labourers can generally move at ease in galleries high enough for them to stand erect instead of stooping. The work is no doubt rough, but in this country we are accustomed to see women employed on work quite as rough in the fields, at masons' and bricklayers' work, in threshing paddy, and in other capacities.

13. The work at present done by women and children under ground could no doubt be equally well done by men. In one native colliery I saw, as an exceptional case, some men removing coal-dust in baskets. The general employment of women is necessitated by the fact that men are not to be had in sufficient numbers, and that those at present employed would not work at the present rates, or more probably would not work at all if they could not supplement their earnings by those of the female members of their families. There is not enough surface work at mines to answer this purpose. To afford employment to women and children is, I believe, found an essential condition in all kinds of industry in this country, to which it is desired to attract labour, and there can be little doubt that to exclude women from underground work would be to deal to coal mining in India a fatal blow.

14. In the English Act there is a provision [Section 7 (8)] forbidding the employment of women and children in moving railway waggons. As stated above

above, in some of the Indian mines women and children are employed underground in pushing tubs mounted on wheels along lines of rails. I could not see any special objection to this kind of work. The capacity of the tubs has been stated. They stand about three feet high and run on rails of two feet gauge or under. The women and children, helping one another, push them without excessive difficulty or fatigue.

15. *Paragraph* 6.— From the information given in the annexed statement, it will be seen that regular hours of work are not observed in Indian mines. It is stated that the miners are allowed to cut coal when they like, and as much as they please. Being paid daily, according to the quantity of coal got out, they leave the mine as soon as they have obtained enough for their present needs. Nearly all the other work of the mines is, to a great extent, regulated by that of the miners, and is carried on on much the same system. The employers have no hold on their labourers, who on any day may come to the mine or stay away as they please. At times, when there is much field labour going on, they stay away very often to attend to their cultivation. Most of the larger companies have given their miners who reside permanently near the mines, a certain quantity of land rent free, as an inducement to them to settle. The Bengal Coal Company gives each man one bigha of arable and five cottahs of garden land. Other miners have larger holdings of their own, to which they go away for a month or two months at certain seasons, being only temporarily settled at the mines at other times. The most usual routine of underground work, it is said, is for the women and children to go down at about five in the morning, remove coal, coal dust, and rubbish, and prepare the working places for the men, leaving the mines about midday. The miners descend about 10 A.M., and work usually not later than 5 P.M. Sometimes, it has been said, women work along with the miners removing the coal which they cut.

16. This account of the work was confirmed by what I saw at my visits to the mines. Going down some of the pits before ten in the morning, I found hardly any men at work; but on coming up from the pits at about ten, parties were met about to descend. These men were not apparently under any one's orders, but were coming down when it suited them. Others were sitting or loafing about above ground until they should feel disposed to begin work. On one day, when there was good rain after a long break and people were busy transplanting rice, there were very few men in a mine which I visited up till 2 P.M.; when it suits them, however, the men work hard and for long hours. In one of the collieries I found two men (brothers) cutting coal at 9 A.M. They said they had been at work since 7 P.M. on the previous evening, and would go on till 11 A.M. on that day. They stated that they had not slept since they went down into the mine. They had taken with them some "dry" food, but had not had a cooked meal. During this time they had got four tubs of coal, for which they would receive Re. 1-2. When asked why they worked such long hours, they said that they lived four miles away, and it was more convenient for them to do a good bit of work at a stretch than to go and return often to and from the mine. Leaving at 11 A.M. that day, they would go home and would not come to the mine again till the evening of the following day. In the meantime they would be engaged in the cultivation of their land if the weather was favourable.

17. The provision applying to all operatives contained in section 5 (*a*) of the Amended Factory Act could, I think, be extended to Indian coal mines without necessitating any material change in the present system of work. Nor would there be any serious objection to the introduction of the rules contained in section 5 (*b*), with regard to work on Sundays. In many of the mines under European management, work is stopped on Sundays as it is, and in all probability, the miners have a holiday on at least one day in each week.

18. So far as I could ascertain, the rule contained in section 6 (1) of the Factory Act would give rise to no practical difficulty in mines, as women do not work at night. The hours of work allowed by clauses 6 (2) and 6 (3) of that Act are considerably longer than are done by women in mines at present. Even the more stringent provisions contained in section 7 (7) of the English Coal Mines Regulation Act, 1887, would, I think, be open to no objection. A provision might also be introduced requiring for women an interval of twelve hours between the termination of employment on one day and the

commencement on the next, as in section 7 (5) of the Factories Act; but in India, of course, no distinction would be made between Saturdays and other days of the week.

19 As regards the hours of labour of children, the provisions contained in the Factory Act are, I believe, in practice, generally observed at present. As the limit of age in the definition of a child in that Act is 14 years, it would, I presume, in the case of mines, be raised to 16. With the present irregular system of working, it is somewhat difficult to ascertain for what time the children are actually employed: but I believe that section 7 (2) (*b*) of the English Act could be adapted to the conditions of Indian mines by changing the age limit from 13 to 12 years. What has been said in the last paragraph with regard to sections 7(5) and 7(2) of the English Act applies, of course, to children also.

20. Comparatively few of the managers of mines at present possess certificates of fitness from any society or authority. The desirabiliy of requiring them from persons in charge of mines in this country is a point in which there is some difference of opinion among propietors and managers. The position of those managers who at present possess certificates would. of course, be improved by such a rule; others contend that, for the manager of a mine in India, technical knowledge is not so much a requisite as aquaintance with the country and the language, tact, and the power of managing native labour. Owing to the comparative shallowness of Indian mines and to the absence of fire-damp, there is no doubt less danger in their working than in that of mines at home. It is argued that until coal mining in India has been much more developed, there will be no necessity for certified managers and under managers. On this point the opinion of an expert only would be of real value. To one without special knowledge, it would certainly seem that some degree of techical training was required for the safe and proper working even of a shallow mine; and there can be little doubt that some of the small native-owned mines are in charge of persons with very meagre qualifications. At one which I visited, the manager, a native, had been in charge for three years. He had never held charge of any other mine, and had no previous experience of mining whatever. Before he obtained his present post, he had acted for many years as clerk in a registry office, and was at one time a schoolmaster. His subordinate, who was termed "Mining Inspector," had served for one year in the same mine and never in any other. Neither of these persons professed to have any knowledge of the technicalities of mining, and the only person connected with the mine who had, was a contractor, who had once been employed by the Bengal Coal Company. The workings of this mine extended only to a depth of 50 feet from the surface.

21. Only a few accidents are entered against mines in the statement annexed to this report, and from the description of most of them, it would appear that they were not attributable to improper management of the mines. The outburst of gas in Ghusik Colliery (No.2), however, deserves notice. I have not been able to enquire into the circumstances under which it occurred, nor it is likely that an enquiry by me would throw much light upon the subject. From the register of unnatural deaths kept at the thanas in Ranigunge sub-division, it appears that during the past three years 49 such deaths occurred in collieries in the jurisdictions of the Ranigunge and Assensole police stations, while in that of the Barakar outpost seven have occurred within two years, records further back not being available. The police registers do not show the nature of the accidents, or whether they might have been prevented.

22. From the fact that certificated men have been employed by some of the larger companies, it may he inferred that in the more important mines there is a necessity for considerable technical knowledge, and it is impossible to suppose that this is not needful, perhaps in a less degree, in the smaller ones also. Possibly, with reference to the difference between the condition of British and Indian mines, the examining Board out here would fix a different standard or standards from those which are required in Great Britain.

The obligation to have persons holding certificates in charge of all mines will tell heavily against the owners of small mines, as many of them will be required

required to place their mines in charge of more highly-paid managers. In all cases it will cause considerable inconvenience if the uncertificated managers now in employment are required to submit themselves to examination. It might be enough to require from them a certificate from some certificated manager or mining engineer under whom they have served. I have not yet received replies to a circular in which I have consulted some of the leading managers and proprietors on the question whether there should be two descriptions of certificates, as under the English Act. I believe, however, that it is the general opinion that if certificates are introduced, there should be two classes, representing different degrees of competency.

The statement annexed gives information as to the previous history of the managers of some mines. I have not yet been furnished with particulars as to others.

24. *Paragraph* 10.—I am not aware of any objection to the introduction of the provisions of the English Act with regard to returns, plans, &c. They may possibly impose some small extra expenditure for establishment on the mine-owners. This will of course be a more serious consideration to the smaller owners than to important companies. With regard to the instances in this district of mining carried on near the East Indian Railway. I have received the following information from the Railway District Engineer at Assensole:—

"The Bengal Coal Company's mines at Ranigunge are close to the line, and have galleries under the line, but no danger is likely to arise from them.

"The Damuda Coal Company and Calcutta Coal Association pits at Ghusik, mile 127½, are close to the line, but we anticipate no danger from them in the meantime.

"The New Beerbhoom Coal Company have a mine at Belrooi near Sitarampur, which is very close to the line, but no danger to the line is likely to arise.

"So far no serious difficulty has arisen between the Railway Company and the Coal Companies from the proximity of mines to the line. The Railway Company's colliery manager has been allowed to inspect and survey all mines he had reason to suspect were dangerously near the line. This friendly relation will, we hope, continue."

25. As directed in paragraph seven of the letter of the Government of Bengal No. 163T.R, dated 23rd June 1891, the subjects of ventilation, sanitation, &c., are reserved for a separate report.

STATEMEMT of Collieries (underground) in the District of Burdwan.

Name of Colliery and of Owner or Manager.	Where Employed, whether above or below the Ground.	Number of Labourers of each of the following Classes.						Hours of Labour above and below the Ground.	The nature of the Work performed, and, in the case of Women and Children, whether it can be performed by Men.
		Men.	Women.	Boys.		Girls.			
				Over 10 and under 16 Years of Age	Under 10 Years of Age.	Over 10 and under 16 Years of Age.	Under 10 Years of Age.		
1. Kendua — owner Bengal Iron and Steel Company, Limited, Barakar.	Surface - -	50	45	8	Nil	10	Nil	Eight hours' actual work with an interval of two hours for meals,	Screening, despatching, and coke-making, &c., together with other incidental work.
	underground -	60	Nil	8	Nil	10	Nil	- - ditto - ditto -	Cutting, loading, and raising of coal.
								No fixed hour of labour for miners. They ascend and descend at their own time of choice.	*Note.*—The nature of the work performed by women and children cannot practically be carried out by men, and, if enforced, would seriously reduce the output of coal in Indian collieries.
2. Ghusik — proprietor Mr. J. Chater, Asansole.	Surface - -	68	26	4	Nil	8	Nil	Optional with the men, who never, as a rule, work longer than six hours. Work being done on the contract system, the workpeople bestow as many hours on the work, as they feel disposed.	The work assigned to women and children, both above and below ground, is light and suited to the physical endurance of such labourers. The work consists of removal of broken coal and dust, or slag from the working face to the pit-eye. In the former case the men wedge the coal down and the women assist in carrying them. The dust is removed by contract, a fixed rate for every bucket raised; the same in case of coal.
	Underground -	75	12	4	Nil	4	Nil	- - ditto - ditto -	Serious difficulties and disastrous consequences will arise if female and child labour be supplanted. There is at present scarcity of labour in the mining district. All men available are employed as miners. Should men be engaged to perform the work now done by women and children, the cost must immensely increase and the colliery owners put to loss, &c.
3. Charanpur — proprietors Messrs. Apcar & Co., Calcutta.	Surface - -	50	45	-	-	-	-	It is quite impossible to give the hours of labour; the workpeople practically work just as long or just as short as they like, the bulk of the work being paid for by results.	*Overground.* Men employed are firemen rail khalasis, engine-drivers, banksmen, mechanics, carpenters, blacksmiths, &c. Women shunt waggons, load and unload coal, attend to pit trucks, &c.
	Underground -	200	22	3	-	12	-		*Underground.* Men cut coal, and few bail water. Women keep the galleries clear of rubbish and load the same into the small waggons. Boys and girls also clear the rubbish and dust. (*a*)

STATEMENT of Collieries (underground) in the District of Burdwan.

Wages ordinarily given for each Class of Labourers or each Class of Work Above and Underground.	The Character of the Machinery, and whether single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any, which have occurred since the Mine was established.	Qualifications of the Person in Charge of, and exercising supervision over the Mine.	REMARKS.
Miners and other male labourers working on contract rates earn from 4 to 12 annas per day. Adult male labourers 3 to 4 annas per day. Women 2 annas per day. Children, boys and girls from 10 to 16 years of age, 6 to 8 pice per day. *Overground.* Men - - 3 to 4 annas - Women - 1½ annas. Children over 10 years of age. 1 to 1½ annas per day of 6 to 8 hours. Skilled labourers. 6 annas to Re. 1 per day of 8 hours and overtime thereafter. *Underground.* Miners, women and children, employed underground, work on contract, receiving a fixed rate for every bucket of coal filled at the pit bottom. Other underground labourers get as follows: Per Diem. Men - - 4 to 5 annas. Women - 7 to 8 pice. Children above 10 years of age. 6 to 8 pice. Where the daily labourers are exposed to wet or do any skilful work, 6 to 8 annas per diem is paid to men, and 8 to 10 pice, to women and children. Medicine and medical attendance free: subsistence allowances made when ill or wounded.	The general character of machinery very good. Suitable for mining requirements, and made by English makers. All workings will be connected by double shafts. Steam machinery.	This being a new colliery developing, very few accidents have occurred, they being of a trivial nature, connected with sinking and surface work. Two, due to sudden and unexpected outburst of gas, of which no trace remains now.	Holds certificates from England. Has had 15 years' mining experience there and 8 in India. The men in charge of the works have long experience in this country, and hold certificates from certificated and long experienced colliery managers, and there are others, natives, who have even longer experience in all branches of practical mining and underground management as well as in sinking.	
As the bulk of the work is piecework, it is not possible to state the wages earned. It entirely depends on the individual what his earnings amount to. In most cases, the workpeople could very easily earn 50 per cent. more than they do without doing a seven-days' work.	Winding engines; pumps, locomotive workshop, with a few ordinary tools. Five shafts—three connected and two connected: all five will shortly be connected.	During 15 years there were no fatal accidents from:— (*a*) falls of roof; (*b*) insufficient ventilation; (*c*) explosion; (*d*) carelessness of enginemen; (*e*) defective safeguards; and (*f*) defective machinery. There have been six fatal accidents— 3 due to drunkenness of the people killed; 1 to deliberate disobedience of orders; 1 to carelessness on the part of the person killed; and 1 to accident on the surface.	Neither the Manager, Mr. F. J. Agabeg, nor his Assistant, Mr. E. Patterson, is a certificated manager. Mr. Agabeg joined this Company in 1876, and in his 15 years of experience in Indian coal mining is said to have had an unusually varied experience. He is a member of the Society of Engineers, England, and the Company consider him thoroughly competent and fit for the management of the largest collieries. Mr. Patterson, Assistant to Mr. Agabeg, has had three years' experience in Indian coal mining, and is reported by the Company and their Manager to have worked well and to have acquired a good knowledge of mining.	(*a*) It is not stated whether work performed by women and children can be performed by men. The holidays during the year, including Sundays, are said to amount to at least a hundred days. In addition to Charanpur, the Company have a small colliery working at Bonachurch, but it hardly deserves the name of a colliery, the output being only about 350 tons a month from shallow workings. The Company say they will probably close Bonachuch in a few months.

STATEMENT of Collieries (underground) in the District of Burdwan—*continued.*

Name of Colliery and of Owner or Manager.	Where Employed, whether above or below the Ground.	Number of Labourers of each of the following Classes.						Hours of Labour above and below the Ground.	The nature of the Work performed, and, in the case of Women and Children, whether it can be performed by Men.
		Men.	Women.	Boys.		Girls.			
				Over 10 and under 16 Years of Age.	Under 10 Years of Age.	Over 10 and under 16 Years of Age.	Under 10 Years of Age.		
4. Gangutia—owners Bengal Nagpore Coal Company, Limited.	Surface - -	61	20	7	-	5	-	Eight hours per day -	Collecting dust and refuse, cutting coal, loading and unloading trucks, baling water, firing boilers, cleaning boilers, and attending engines and pumps.
	Underground -	67	24	9	-	10	-	Four to six hours per day - Labourers are now very scarce with so many mines in competition. The miners go to and return from work at any hour that suits them.	The men will not do the work done by women. Work done by children cannot be performed by men.
5. Mohunpur—owners Barakar Coal Company, Limited.	Surface - -	126	182	10	-	7	-	Those that get daily wages work from 6 A.M. to 12 A.M. with an interval of ½ to ¾ hour for food, and from 2 to 5-30 P.M. In the hot weather, they get extra leave for half-an-hour. The others work by contract at their will, and at any time in the day between 10 A.M. and 4 P.M.	Loading and weighing coal waggons, lime-making, tramway working, screening coal, loading coal tubs, building coolie huts.
	Underground -	200	58	2	-	1	-	Miners work from about 9 A.M. to 4-30 P.M. at will: can come up and go down at any time. No fixed time for underground labour.	Cutting coal and cleaning mines. The work done by women as a rule, are the miners' wives, is to carry the coal for their husbands and to remove the dust from the working faces, keeping them clean daily. They are all on contract and work at will. It would not pay men to perform these simple works, which are done by the miners' wives and children.
6. Panuria Colliery—owners Barakar Coal Company, Limited.	Surface - -	64	71	-	-	8	-	As in the case of Mohunpur Colliery above.	Screening coal, baling water, building coolie huts. Ditto - ditto.
	Underground -	122	27	-	-	-	-	- - ditto - ditto - -	Cutting coal, cleaning mines, and pit sinking.
1. Choto Dhemo Colliery—owners Laik & Co.	Surface - -	100	75	12	-	14	-	8 A.M. to 5 P.M., with two hours' rest after 12 o'clock.	Cutting and raising coal, raising dust, screening rubble coal, loading and unloading coke-kilns, repairing roads, &c.
	Underground -	175	100	20	-	15	-	10 A.M. to 5 P.M. The hours of labour are nominal. They are ticca coolies and commence and leave work at their pleasure.	Men hardly yield to do the work of women and children.
2. Begunia Colliery—owners Laik & Co.	Surface - -	80	70	9	-	11	-	- - ditto - ditto - -	- - ditto - ditto - -
	Underground -	141	80	13	-	12	-		
3. Doomrana Colliery—owners Gonesh Chandra Nunda & Co.	Surface -	5	3	-	-	2	2	Five hours daily - - -	Stacking from pithead and keeping the pithead clear.
	Underground -	35	10	4	-	8	-	Eight hours daily - -	Cutting coal and carrying to the face of the mine. Filling up the buckets to be raised by engine power. If men be engaged to do the work now done by women and children, the cost will be considerable.

STATEMENT of Collieries (underground) in the District of Burdwan—*continued.*

Wages ordinarily given for each Class of Labourers or each Class of Work Above and Underground.	The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any, which have occurred since the Mine was established.	Qualifications of the Person in Charge of, and exercising Supervision over, the Mine.	REMARKS.
Men earn 4 to 6 annas per day by petty contract work; women 2 to 4 annas per day, and children 1½ to 2 annas per day. *Above ground.* Per Diem. Men - - 2½ to 3 annas each Women - - 1½ „ Children - 1¼ „	First class engines and boilers are worked. Double shafts are attached for ventilation purpose. All machinery are from Tangey Brothers, London. All mines are worked by double shafts connecting with inclines from surface.	None - - - - -	The manager of this colliery, Mr. F. L. Cork, holds no certificate from Government or any society. He holds Colliery Manager's certificates for 10 years' work at collieries in North Staffordshire, England, and also a certificate from the Bengal Coal Company, Limited, India, for 14 years' service as a colliery manager. Not stated. Mr. E. C. Agabeg is the manager.	During the year the miners do not work more than 200 days.
Underground. Work done by contract from 6 to 8 annas per ton of coal raised according to the distance of carriage.				
The rates of wages of labourers are the same in the case of the Mohunpur Colliery above. *To Workers overground.* Per Diem. Men - - 3 to 3½ annas each Women - 2 to 2½ „ Boys - - 2 to 2½ „ Children - 1½ to 2 „ *To Workers underground.* For each basket of coal raised - - - - 2 annas. For each bucket of dust raised - - - - ¾ anna.	- ditto - - ditto - Two special pumps for baling water. Two Hyphus engines for raising coal, &c. (*a*.)	None - - - - -	- - ditto - - ditto. The Proprietors and their officers supervise the work. They have gained practical knowledge and acquired long experience in the collieries of the Bengal Coal Company, the Equitable Coal Company, and the Barakar Coal Company.	(*a*) Whether single or double shafts are attached to the mine is not stated.
- - ditto - - ditto - - *Workers overground.* Per diem. Men - - - 2½ annas each Women - - 1½ „ Girls over 10 and under 16 years - 1¼ „ Girls under 10 years 1 „ *Workers underground.* Per diem. Men - - - 3 annas each. Women - - 1¾ „ Boys over 10 and under 16 years - 1½ „ Girls over 10 and under 16 years - 1¼ „	(*b*) - ditto - - ditto - Steam-engine. Double shafts attached to the mine.	None - - - - -	- - ditto - - ditto - The manager and his assistant acquired experience by serving under the Engineering Department and Railway Coal Traffic Stations, and in the Bengal Coal Company's mines.	- - (*b*) ditto - - ditto.

STATEMENT of Collieries (underground) in the District of Burdwan—*continued.*

Name of Colliery and of Owners or Manager.	Where Employed whether above or below the Ground.	Number of Labourers of each of the following Classes.						Hours of Labour above and below the Ground.	The nature of the Work performed, and, in the case of Women and Children, whether it can be performed by Men.
		Men.	Women.	Boys.		Girls.			
				Over 10 and under 16 Years of Age.	Under 10 Years of Age.	Over 10 and under 16 Years of Age.	Under 10 Years of Age.		
4. Banbahal Colliery—owner Babu Jagannath Marwari of Raniganj.	Surface - -	4	6	-	-	-	-	Ordinarily eight hours daily	Men cut coal and women carry it.
	Underground -	24	6	8	-	8	-	- - ditto - - ditto - The coal-cutters who work underground are paid according to the quantity of coal raised, and they work as long as it suits them.	The work of women and children cannot be performed by men.
5. Jemchin Colliery, 4 pits — proprietress Maharani Hara Sundari Debey of Searsol.	Surface - -	21	36	-	(*b*)3	-	(*b*)20	Eight hours a day, Sundays and holidays excepted.	Cutting and hoisting coal, cleaning pits, screening coal &c., &c.
	Underground -	165	76	-	(*b*)52	-	(*b*)15	Six to eight hours a day, Sundays and holidays excepted.	There are some works peculiar to woman which can be performed by them only.
6. Searsol Colliery, 6 pits, proprietress Maharani Hara Sundari Debey of Searsol.	Surface - -	41	140	-	-	-	-	Eight hours a day, Sundays and holidays excepted.	Cutting and hoisting coal, cleaning pits, screening coal, &c., &c.
	Underground -	288	56	30	(*c*)30	7	(*c*)7	Six to eight hours a day, Sundays and holidays excepted.	There are some works peculiar to women which can be performed by them only.
7. Begunia Colliery—owner Babu Nanda Lal Garain.	Surface and underground.	(*d*)85	(*d*)35	(*d*)10	Nil	(*d*)30	-	*For labourers above the ground.* 8 A.M. to 5 P.M., with two hours' leisure after 12 o'clock. *For labourers underground.* 10 A.M. to 5 P.M., with two hours' leisure after 12 o'clock. It is optional with labourers of this class to work as long as it suits them.	Cutting and raising coal, collecting and raising dust, screening rubble and loading and unloading coke kilns. Men hardly yield to perform the work done by women and children.
8. Begunia Colliery—owner Babu Jogendra Nath Mukerjee.	Surface - -	20	32	-	-	-	-	Those employed on daily wages have to work from 7 to 11 A.M., and from 3 to 6 P.M.,	Men, as a rule, are employed in mining coal. Some of the lighter sorts of work requiring comparatively greater strength, such as removing a large lump of coal or a heavy iron screen, &c. The work given to women and children is generally light and could consequently be more easily performed by men.
	Underground -	107	96	22	-	20	-	The miners have no fixed hours for work, and they work under a system of contract.	
9. Mahutdihi Colliery—owners Burdwan Coal Company.	Surface - -	5	3	(*f*)4	-	(*f*)3	-	11 A.M. to 4 P.M. - - -	
	Underground -	10	7	(*f*)1	-	(*f*)1	-	- ditto - ditto - - -	
10. Mahutdihi Colliery—owners, Burdwan Coal Company.	Surface - -	8	5	(*f*)4	-	(*f*)3	-	12 A.M. to 4 P.M. - -	
	Underground -	32	11	(*f*)1	-	(*f*)2	-	- ditto - ditto - - -	
11. Choto Dhemo Colliery—owner Babu Ram Brahma Chatterjee.	Surface - -	10	10	(*f*)5	-	(*f*)4	-	11 A.M. to 4 P.M. - -	Those who work above ground are employed generally in loading and weighing coal waggons, loading coal tubs, screening coal, baling water, building coolie huts, &c. Those employed underground, cut coal, clear the mines, and sink the pits. The work done by women and children can be easily done by the men, but in that case the owners will have to suffer heavier expenses.
	Underground -	30	11	-	-	-	-	- ditto - ditto - - -	
12. Mahutdihi Colliery -owner Babu Debendra Nath Ray.	Surface - -	10	10	(*f*)5	-	(*f*)7	-	7 A.M. to 11 A.M. and 2 P.M. to 5 P.M.	
	Underground -	50	20	(*f*)5	-	(*f*)3	-	11 A.M. to 6 P.M. - - -	
13. Choto Dhemo Colliery -owner Babu Baman Das Mukerjee.	Surface - -	70	30	(*f*)15	-	(*f*)13	-	6 A.M. to 11 A.M. and 2 P.M. to 5 P.M.	
	Underground -	100	40	(*f*)5	-	(*f*)7	-	9 A.M. to 6 P.M. - - -	
14. Mahutdihi Colliery -owner Babu Jogesh Chunder Mullick.	Surface - -	5	3	(*f*)3	-	(*f*)3	-	10 A.M. to 6 P.M. - - -	
	Underground -	10	5	(*f*)2	-	(*f*)1		- ditto - ditto - - -	
15. Bijumia Colliery owner Dinabandhu Sanyal.	Surface - -	1	5	-	-	-	-	No fixed time for work.	
	Underground -	7		-	-	-	-	- ditto - ditto - - -	

STATEMENT of Collieries (underground) in the district of Burdwan—*continued.*

Wages ordinarily given for each Class of Labourers, or each Class of Work Above and Underground.	The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any which have occurred since the Mine was established.	Qualifications of the Person in charge of, and exercising Supervision over the Mine	REMARKS.
Workers overground. Per diem. Men - - 3 annas each - Women - - 1½ „ Children - - 1¼ „ *Workers underground.* For every bucket of coal raised - - 1½ annas.	(*a*) One portable engine, one boiler and one pump, special.	None - - - - - -	The manager has 10 or 12 years' mining experience. He holds no certificate.	(*a*) Whether single or double shafts are attached to the mine is not stated. Santals, Koras, and Bauris working underground are accustomed to work jointly with their family, and they do not like to allow them to work separately.
Workers overground. Per diem. Men - - 2½ annas each - Women - - 2 „ Boys - - 2 „ Girls - - 1½ „ *Workers underground.* Do not get daily wages, but are paid on the contract system.	Engines and special pumps with safety valves complete. Double shafts at the distance of 200 feet. The three pits are connected together.	Since the opening of the mine over 40 years ago, there has been only one accident, viz., the explosion of a boiler, which was pronounced by the investigating magistrate to be due to mere accident.	No information given under this head.	(*b*) The ages of the boys and girls employed in the mine are not clearly stated.
Workers overground. Per diem. Men - - 2½ annas each - Women - - 1¾ „ Boys - - 1¾ „ Girls - - 1½ „ *Workers underground.* Do not get daily wages, but are paid on the contract system.	- ditto - ditto - - The five pits are connected together.	Since the opening of the mine over 50 years ago a boy, about 17 years old, met his death through his own carelessness. There has been no other accident.	- ditto - ditto - -	(*c*) - ditto - ditto.
Workers overground. Per diem. Men - 3 to 3½ annas each - Women - 2 to 2½ „ Boys - 2 to 3 „ Girls - 1½ to 2 „ *Workers underground.* For each bucket of coal raised - - 2 annas. For each bucket of rubble raised - - ¾ annas.	One engine for raising coal and dust, two special pumps for baling water. Double shafts are attached to the mine.	None - - - - - -	The manager has acquired practical knowledge by working long in the collieries of the Bengal Coal and the Barakar Coal Companies.	(*d*) In the statement received the number of labourers working over and underground have been shown together.
Workers overground. Per diem. Men - 2½ to 3½ annas each - Women - 1½ to 2¼ „ (*e*) *Workers underground.* Raising and carrying coal to the surface ⅓ anna per maund of coal.	One winding engine and boiler. The mine has one shaft pit and one incline pit joined with each other by broad galleries.	One accident since the opening of the mine three years ago. A coolie engaged in attaching and detaching wire rope missed his footing at the mouth of the shaft pit and fell into the pit. He received serious injuries which resulted in his death.	The manager is an experienced man, but holds no certificate from any mining authority. There is also a native engineer of high mining attainments.	(*e*) No rates for boys and girls have been given in the statement received.
—	—	None - - - - - -	There are two mine supervisors or sardars of long experience who have been working satisfactorily.	(*f*) Ages of the boys and girls are above nine and below 14 years.
Those that work above ground get as follows:— Men 2½ to 3 annas each per diem. Women 1¼ to 2 annas each per diem. Children 1¼ to 1½ annas each per diem. Those that work underground are generally paid in contracts, and earn daily from 3 to 8 annas according to the distance of carriage.	Nothing is stated under this head.	Nothing is stated under this head.	Nothing is stated under this head.	

STATEMENT of Collieries (underground) in the District of Burdwan—*continued.*

Name of Colliery and of Owner or Manager.	Where Employed whether above or below the Ground.	Number of Labourers of each of the following Classes.						Hours of Labour above and below the Ground.	The nature of the Work performed, and, in the case of Women and Children, whether it can be performed by Men.
		Men.	Women.	Boys.		Girls.			
				Over 10 and under 16 Years of Age.	Under 10 Years of Age.	Over 10 and under 16 Years of Age.	Under 10 Years of Age.		
16. Barabani Colliery—owner Babu Kanai Lal Barman.	Surface - -	10	20	(a) 5	–	(a) 5	–	8 A.M. to 5 P.M. - -	
	Underground -	90	20	–	–	–	–	10 A.M. to 4 P.M. - -	
17. Sarakdihi Colliery—owner Babu Baikuntha Nath Chatterjee.	Surface - -	9	26	(a) 2	–	(a) 1	–	8 A.M. to 5 P.M. - -	
	Underground -	25	5	(a) 1	–	(a) 1	–	- ditto - ditto - -	
18. Kumarpore Colliery—owner Babu Prassanna Kumar Dutt.	Surface - -	19	10	–	–	–	–	7 to 11 A.M. and 1 to 5 P.M.	
	Underground -	20	10	(a) 1	–	(a) 7	–	10 A.M. to 5 P.M. - -	
19. Bamundihi Colliery—owner Babu Madhu Sudan Ray.	Surface - -	19	2	–	–	–	–	9 A.M. to 5 P.M. - -	
	Underground -	5	2	–	–	–	–	- ditto - ditto - -	
20. Bamundihi Colliery—owner Babu Dwarka Nath Khettri.	Surface - -	15	15	–	–	(a) 4	–	6 to 11 A.M. and 1 to 3 P.M.	
	Underground -	50	10	(a) 1	–	(a) 1	–	9 A.M. to 5 P.M. - -	
21. Bagbandi Colliery—owner Babu Braja Nath Banerjee.	Surface - -	5	18	–	–	–	–	8 A.M. to 6 P.M. - -	
	Underground -	30	10	–	–	(a) 5	–	8 A.M. to 8 P.M. - -	
22. Chater Pathuv Colliery—owner Babu Dwarka Nath Khettri.	Surface - -	10	12	(a) 4	–	(a) 2	–	8 A.M. to 5 P.M. - -	Those who work above ground are employed generally in loading and weighing coal waggons, loading coal tubs, screening coal, baling water, building coolie huts, &c.
	Underground -	40	8	(a) 8	–	(a) 4	–	- ditto - ditto - -	
23. Kesabganj Colliery—owner Babu Moti Lal Marwari.	Surface - -	10	15	(a) 10	–	(a) 8	–	- ditto - ditto - -	
	Underground -	60	25	(a) 20	–	(a) 12	–	9 A.M. to 7 P.M. - -	These employed underground cut coal, clear the mines and sink the pits.
24. Keshabganj Colliery—owner Standard Coal Company.	Surface - -	10	5	(a) 3	–	(a) 4	–	8 A.M. to 5 P.M. - -	
	Underground -	10	3	(a) 4	–	(a) 6	–	9 A.M. to 7 P.M. - -	The work done by women and children can be easily done by the men, but in that case the owners will have to suffer heavier expenses.
25. Ghusik Colliery—owner Babu Ram Brahma Chatterjee.	Surface - -	24	45	(a) 6	–	(a) 3	–	8 A.M. to 5 P.M. - -	
	Underground -	75	25	(a) 14	–	(a) 7	–	9 A.M. to 7 P.M. - -	
26. Ghusik Colliery—owner Ghusick Coal Company.	Surface - -	30	35	(a) 5	–	(a) 8	–	8 A.M. to 5 P.M. - -	
	Underground -	50	25	(a) 10	–	(a) 2	–	8 A.M. to 9 P.M. - -	
27. Mosila Colliery—owner Babu Girish Chandra Sarkar.	Surface - -	10	12	–	–	–	–	- ditto - ditto - -	
	Underground -	30	8	(a) 1	–	(a) 4	–	10 A.M. to 9 P.M. - -	
28. Ghusik Colliery—owner Babu Akhoy Kumar Ahikari.	Surface - -	10	15	(a) 3	–	(a) 6	–	7 A.M. to 5 P.M. - -	
	Underground -	56	30	(a) 5	–	–	–	10 A.M. to 8 P.M. - -	
29. Niga Colliery—owner Babu Banwari Lal Chaudhuri.	Surface - -	6	14	–	–	–	–	8 A.M. to 5 P.M. - -	
	Underground -	10	4	–	–	–	–	10 A.M. to 8 P.M. - -	
30. Mosila Kalipahari Colliery — owner Ray Brothers.	Surface - -	–	13	–	–	–	–	8 A.M. to 5 P.M. - -	
	Underground -	50	12	(a) 12	–	(a) 4	–	10 A.M. to 10 P.M. - -	
31. Kusadanga Colliery—owner Babu Bhusan Chakrabarti.	Surface - -	3	4	(a) 5	–	–	–	8 A.M. to 5 P.M. - -	
	Underground -	15	6	–	–	(a) 6	–	8 A.M. to 9 P.M. - -	
32. North Ghusik Colliery—owner Indian Coal Company.	Surface - -	10	15	(a) 4	–	(a) 6	–	8 A.M. to 5 P.M. - -	
	Underground -	50	10	–	–	–	–	8 A.M. to 9 P.M. - -	
33. Mosila Colliery—owners Mullick, Dutt and Company.	Surface - -	6	25	–	–	–	–	8 A.M. to 5 P.M. - -	
	Underground -	29	15	(a) 4	–	–	–	8 A.M. to 9 P.M. - -	
34 and 35. Shibpur and Kaithi Collieries—owners Messrs. Shib Krishna Daw and Company.	Surface - -	40 to 45	62	5	–	10	–	From 7 to 12 A.M. and from 2 to 5 P.M.	Blacksmiths, carpenters, fitters, wiremen, and other artizans work on the surface.
	Underground -	400	40	10	–	5	–	The work underground is done by contract, and the men have no fixed time for work. They commence and leave work whenever is suits them.	The nature of the work performed underground is chiefly coal-cutting, which is done by the male coolies, and their wives and children assist them in the way of carrying the coal cut to the pit mouth, keeping the gallaries clean, &c. The work done by the women and children cannot be performed by men, as the miners would then have to pay for work which could be done by their wives and children, and from which they can earn something.

Burdwan Magistry,
12 *August* 1891.

STATEMENT of Collieries (underground) in the District of Burdwan—*continued.*

Wages ordinarily given for each Class of Labourers, or each Class of Work Above and Underground.	The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any, which have occurred since the Mine was established.	Qualification of the Person in charge of and exercising supervision over the Mine.	REMARKS.
Those that work above ground get as follows :— Men 2½ to 3 annas each per diem. Women 1½ to 2 annas each per diem. Children 1¼ to 1½ annas each per diem. Those that work underground are generally paid in contracts and earn daily from 3 to 8 annas according to the distance of carriage.	Nothing is stated under this head.	Nothing is stated under this head.	Nothing is stated under this head.	(*a*) Ages of the boys and girls are above nine and below 14 years.
Aboveground. Artizans from Rs. 10 to Rs. 50 per mensem. Men earn about 3 annas and women 1 anna 6 pie each daily.	High pressure, horizontal, single and double engines, with lift and force pumps attached, are used.	None so far as known.	The European mining manager has 20 years of practical mining experience in India. He holds certificates from Messrs. Apcar and Company and the Alipur Coal Company, in whose collieries he served before.	
Underground. Men earn about 4 to 6 annas and women about 2 annas each daily. They are paid at contract rates.	In an area of about 3,000 feet × 600 feet, there are 26 pits and a couple of inclines besides a quarry.			

J. F. Monaham,
Magistrate.

From *J. C. Veasey*, Esq., Officiating Commissioner of the Burdwan Division, to the
dated Burdwan, the

In continuation of this office, No. 250 J.G., dated the 23rd instant, I have the
of Burdwan, containing necessary information relating to the management of twelve

SUPPLEMENTARY STATEMENT of

NAME OF COLLIERY AND OF OWNER.	Where Employed, whether Above or Below the Ground.	The Number of Labourers of each of the following Classes Employed in each Mine.						The Hours of Labour ordinarily required from each Class, the Hours of Work Above and Below Ground being shown separately.	The Nature of Work Performed, and, in the case of Women and Children, whether it can be Performed by Men.
		Men.	Women.	Boys.		Girls.			
				Over 10 and under 16 years of Age.	Under 10 years of Age.	Over 10 and under 16 years of Age.	Under 10 years of Age.		
									SURFACE.
42. Bannondia - - Owners,— Damuda Coal Company, Limited.	Surface -	20	20	-	-	5	-	On monthly and daily wages. They work eight to 10 hours.	Men work as enginemen, firemen, watchmen, overseers, &c., and rarely stack coal, load waggons, which work is generally done by women and girls. Women and girls stack coal, sort and screen coal, load waggons, and supply coal and water for boilers.
									UNDERGROUND.
	Underground	80	10	6 (from 9 to 13 years.)	-	4	-	No fixed hours. They come and go as they like. Babus on daily wages work from six to eight hours.	Men cut and carry coal and bale water; women, boys, and girls carry coal and clear the mine of rubble and dust coal. The work of carrying coal from the working faces to the shaft bottom into tubs and buckets could be performed by men; but, as a rule, the men look on this kind of work as only fitted for women, and the miners will always have their wives and children as carriers for them in preference to a man.
43. Damuda - - - Owners,— Damuda Coal Company, Limited.	Surface -	70	30	-	-	4	-	The same as in the case of Bannondia Colliery, No. 42.	The same as in the case of Bannondia Colliery, No. 42.
	Underground	160	12	-	-	-	-	ditto - ditto - -	ditto - - ditto - -
44. Goosik - - - Owners,— Damuda Coal Company, Limited.	Surface -	12	23	-	-	-	-	ditto - ditto - -	ditto - - ditto - -
	Underground	128	51	16 (10 to 13 years.)	-	9 (10 to 15 years.)	-	ditto - ditto - -	ditto - - ditto - -
45. Luchipur - - Owners,— Damuda Coal Company, Limited.	Surface -	12	4	-	-	-	-	ditto - ditto - -	ditto - - ditto - -
	Underground	18	2	-	-	-	-	ditto - ditto - -	ditto - - ditto - -

Secretary to the Government of Bengal, Revenue Department; No. 253 J.G., 28th August 1891.

honour to submit the accompanying supplementary statement, furnished by the Magistrate collieries, four of which are under European and eight under Native management.

Collieries in the District of *Burdwan*.

The Wages ordinarily given for each Class of Labourers, or each Class of Work Above and Underground.	The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any, which have occurred since the Mine was Established.	Whether the Person in Charge of, and Exercising Daily Personal Supervision over, the Mine holds any Certificate of Fitness as Manager or Under-Manager from any Society or Authority in the United Kingdom, or elsewhere, &c.	REMARKS.
SURFACE. Enginemen, from - - *Rs.* 7 to 12 a month. Firemen, from - - 6 „ 7 „ Watchmen and overseers or sardars, from - 6 „ 8 „ Banksmen - - - - 7 „ Other work is done by contract; men earning on an average from 2 annas 6 pies to 4 annas per diem; women, 1 anna 6 pies to 2 annas; and girls, 1 anna to 2 annas. UNDERGROUND. Work of cutting and removing coal is done by contract, but the men can earn 50 per cent. more than what they ordinarily do, if they have a mind to do so. The rate per bucket of coal is 2 annas to 2 annas 3 pies; tub, 2 annas 9 pies to 3 annas; bucket of dust, 7½ pies; tub of dust, 1 anna.	No. 1 Pit. Steam, single horizontal winding engine. No. 2 Pit. Steam, semi-portable duplex winding engine. The two pits are on the same seam of coal, and are connected. A third shaft is being sunk.	One, in which two men were killed while descending the shaft through their own recklessness.	Holds indenture and certificate from the owners of Bowers, Harley's Collieries, certifying that he has served his apprenticeship as a colliery engineer in two collieries in Northumberland, England, where he had had considerable experience in mining and colliery engineering for 15 years before he left home to join the East Indian Railway Company's collieries as colliery engineer (under covenant) at Giridhi, which post he held from January 1875 to December 1886, and in connection with which he holds first-class certificates. He then served under the Equitable and the New Beerbhum Coal Companies, and finally joined this Company as manager.	
SURFACE. Enginemen, from - - *Rs.* 7 to 8 per month. Firemen, from - - 6 „ 7 „ Watchmen and overseers or sardars, from - 6 „ 8 „ Remaining classes of work are done by contract; men earning, on an average, from 2 annas 6 pies to 4 annas per day, and women from 1 anna to 2 annas. UNDERGROUND. The circumstances are the same as those of the Bannondia Colliery, No. 42. The rates are:— Bucket of { Coal - 2 annas 0 pies. Dust - 0 „ 6 „ Tub of { Coal - 2 „ 9 „ Dust - 0 „ 9 „	Shafts and incline are single, and worked by steam power.	None - - - -	The assistant in charge of this colliery has had several years' home experience of mining. He served in Cardiff, Brazil, and two or three other mines, but holds no certificates.	
SURFACE. The same as in the case of the Damuda Colliery, except that the firemen get 6 rupees, and the watchmen and overseers from 6 to 7 rupees per month. The average earning of men are 2 annas 6 pies to 4 annas; of women, 1 anna 6 pies to 2 annas; and of girls, from 1 anna to 1 anna 6 pies per diem. UNDERGROUND. The same as in the case of the Damuda Colliery, No. 43.	Two shafts attached to the two mines connected, and will be ventilated. Single stationary engines at both pits in good order for winding coal.	One, in which a woman had her leg broken by the fall of a small slate of stone whilst carrying coal from the galleries.	The assistant in charge holds no certificates. Has had about four years' mining experience in India. Is reported by the company's manager to be very intelligent, and to understand Indian mining well.	
SURFACE. The same as in the case of the Damuda Colliery, No. 43, except that the women earn from 1 anna 6 pies to 2 annas daily. UNDERGROUND. Rate per bucket of coal - 1 anna 9 pies. Rate per bucket of dust - 0 „ 6 „	There is only one mine with a single shaft worked by steam power. A second shaft has been started, and will be carried down to coal, with the view of connecting the two pits.	None - - - -	The assistant in charge of the Bannondia and Luchipur Collieries holds no certificates, but has nine years' good practical experience, acquired in various mines and systems in the United Kingdom. The manager speaks very highly of him, and says that he understands several styles of mining, and the ventilating of those systems. For 13 months he was employed as under-looker in charge of a pit at the Central Provinces State Colliery at Worara, for which service he holds a Government reference.	

NAME OF COLLIERY AND OF OWNER.	Where Employed, whether Above or Below the Ground.	The Number of Labourers of each of the following Classes Employed in each Mine.						The Hours of Labour ordinarily required from each Class, the Hours of Work Above and Below Ground being shown separately.	The Nature of Work Performed, and, in the case of Women and Children, whether it can be Performed by Men.
		Men.	Women.	Boys.		Girls.			
				Over 10 and under 16 years of Age.	Under 10 years of Age.	Over 10 and under 16 years of Age.	Under 10 years of Age.		
46. Choto Dhemo - - Owner,— Babu Ram Bandhu Chatterjee.	Surface -	35	20	-	-	2	-	Eight hours - - - -	Men work as bucketmen, enginemen, cokemen, casters, day labourers, and truck loaders; women as truck and coke van loaders, and children assist the women.
	Underground	73	29	1	-	2	-	Seven hours - - - -	Men cut coal and bale water, and the females, assisted by the children, carry coal and dust. The work done by the women and children can be performed by men, but then the cost on the works will be more. The miners also would not work alone, leaving their wives and children not to share their toil.
47. Ghusik - - - Owner,— Babu Ram Bandhu Chatterjee.	Surface -	25	45	6	-	3	-	Six to eight hours - -	Coal cutting and loading, coke making, screening dust, collecting dust, stacking coal, &c.
	Underground	75	25	14	-	7	-	Five to nine hours - -	Men can do the work of women and children, but in that case the cost would be very heavy.
48. Bamoondihi - - Owner,— Babu Prasanna Kumar Dutt.	Surface -	7	10	-	-	8	-	Eight hours - - - -	Manufacturing coke, pulling pit head truck, holding bucket, lifting coal by engine power, firemen, &c.
	Underground	20	8	1	-	2	-	No fixed hours, work being done by contract.	The work done by women and children can be performed by men, but not with advantage.
49. Kumarpur - - Owner,— Babu Prasanna Kumar Dutt.	Surface -	9	10	-	-	1	-	The same as in the case of Bamoondihi Colliery, No. 48.	ditto - - ditto - -
	Underground	16	4	4	3	5	3	- ditto - ditto - -	
50. Choto Dhemo - - Owner,— Babu Baman Das Mukerjee.	Surface -	50	50	15	-	6	-	Eight hours per day - -	Cutting coal, collecting dust and refuse, loading and unloading trucks, baling water, firing and cleaning boilers, and attending engines and pumps.
	Underground	150	50	25	-	10	-	Four to six hours per day -	Men will not do the work done by women. Work done by children cannot be performed by men.
51. Masila - - - Owners,— Babus Troylokya Nath Banerjee and Baranasi Roy.	Surface and underground.	21	7	4	-	4	-	Both on surface and underground, men and women work nine hours, and children eight hours per diem.	Cutting, carrying, and screening coal, and coke making, &c. Men can do the work of women and children, but the rate of wages being lower in the latter case.
52. Mahutdihi - - Owner,— Babu Grish Chundra Sarkar.	Surface -	16	24	3	-	-	-	Both on surface and underground, men and women work from 10 a.m. to 6 p.m., Sundays excepted; and children from six to seven hours a day.	Cutting and raising coal and dust, stacking and screening coal, loading waggons, making soft and hard coke, road making and repairing, moulding bricks, &c., &c. The work done by women and children are avoided by men for fear of getting smaller wages.
	Underground	29	32	14	-	-	-	- - - - -	- - - - - -
53. Mahutdihi - - Owners,— Mahutdihi Coal Company.	Surface -	15	17	-	11	-	-	About eight hours - -	SURFACE. Men work as bucket, truck, or bankmen, winding khalasees, firemen, &c. Women stack coal, screen rubble, carry dust to coke oven, &c., and boys help bricklayers with bricks, mortar, &c., and some are cowboys to miners, &c.
	Underground	50	15	5	-	7	5	No fixed time, work being done by contract.	UNDERGROUND. Men work as special khalasees, baling-coolies, miners, &c. Women sweep and clean dust, and assist the miners, who are their husbands, in carrying coal. Children carry coal and dust with their parents. Work done by women and children can be done by men, but not conveniently.

The Wages ordinarily given for each Class of Labourers, or each Class of Work Above and Underground.	The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any, which have occurred since the Mine was Established.	Whether the Person in Charge of, and Exercising Daily Personal Supervision over, the Mine holds any Certificate of Fitness as Manager or Under-Manager from any Society or Authority in the United Kingdom, or elsewhere, &c.	REMARKS.
SURFACE. Enginemen, 3 annas; bucketmen, 2 annas 6 pies to 3 annas; cokemen, 3 annas; and day labourers, 2 annas 6 pies per diem; casters, 1 rupee 2 annas 9 pies per 100 maunds; and truck loaders, 8 annas per truck. Female day labourers get 1 anna 6 pies for other work and 1 pie for loading coke per maund. Girls over 10 and under 16 years get 1 anna 6 pies per diem. UNDERGROUND. Miners get 1 anna 9 pies to 2 annas per bucket of coal; and water balers, 1 anna 6 pies per diem. Women get 8 annas for 100 feet of coal carried, and 9 pies per bucket of dust. The girls also get the same rate as the women.	A good steam-engine and single shaft. The mines are joined with each other by two ventilated inclines.	At the outset, when the mine was under the management of a company, two accidents occurred; one was the fall and death of a bucketman from pit-head truck, and the other the death of a miner by burning. During the past five years, in which the proprietor has been the sole manager, no accident occurred.	Holds no certificates. Has 15 or 16 years' practical experience of mining.	
SURFACE. Men get 3 annas, women get 2 annas, and boys 1 anna 6 pies each per diem. UNDERGROUND. The work is done by contract; the rates being 1 anna 9 pies per bucket of coal, and 6 pies per bucket of dust.	Horizontal engines for winding and lifting coal, and Tunjy's special pumps, for pumping water, attached to single shafts with proper ventilators.	None - - - -	Holds no certificates. Has long practical experience.	
For surface work from 6 to 12 rupees per month. Work underground is paid for at contract rates, from 1 anna 6 pies to 2 annas per bucket.	Winding engine, special steam pump. Inclined planes connected to shafts.	- ditto - - -	Holds no certificates. Has 15 years' practical mining experience.	
- ditto - - ditto - - - - -	- ditto - ditto -	- ditto - - -	- ditto - ditto.	
Men earn from 4 to 6 annas; women, 2 to 4 annas; and children, 1½ to 2 annas each per diem.	12-horse power steam engine. Double shafts attached to the mine.	- ditto - -	Holds no certificates. Has nine years' practical experience.	
For both surface and underground work, men get 4 annas; women, 2 annas 6 pies; and children, 1 anna 6 pies each per diem.	Two vertical boilers, and two special pumps.	- ditto - - -	Holds no certificates. Has 13 years' practical experience.	The number of surface and underground labourers has been shown together, and whether single or double shafts are attached to the mine is not stated.
SURFACE. Men ordinarily get from 2 to 2½ annas; women and boys, 1¼ annas; and girls, 3 pies per diem. UNDERGROUND. Men usually get from 3½ to 4 annas; women, 2 annas; and boys, 1½ annas each per diem.	Special pump, worked by engine and boiler. A single shaft is attached to the mine.	- ditto - - -	Holds no certificate.	
SURFACE. Men earn 2 annas 6 pies; women, 1 anna 6 pies; and children, 1 anna 3 pies each per diem. UNDERGROUND. Paid at contract rates, which are 2 annas for a bucket of coal, and 6 to 9 pies for a bucket of dust raised.	Winding steam engines, with reversing gears, and link motions and breaks, special pumps, &c. A well-ventilated incline connected to a shaft. Two pits are being sunk.	- ditto - - -	Holds no certificates. Has 10 years' practical experience.	

F. J. Monahan, Magistrate.

From Colonel *E. G. Lillingston*, Officiating Commissioner of the Chota Nagpore Division, to the Secretary to the Government of Bengal, Revenue Department; No. 794 R., dated Ranchi, 6th September 1891.

In reference to your Miscellaneous (F.), No. 166 T.—R. of the 23rd June last, on the subject of the proposed legislation for the inspection and regulation of mining operations in India, I have the honour to submit the following Report:

2. At the outset, I deem it right to mention that in this division mines are regularly worked only in the Giridih and Govindpore Sub-divisions of the Hazaribah and Manbhoom Districts. In Lohardugga, attempts at working coal mines have been made in the villages of Rajhera and Sandoon, in Palamow, by the Bengal Coal Company. The company's mines, locally known as the Rajhera Mines, have, however, now been abandoned for some years. As far as can now be ascertained, no deep shafts appear to have ever been sunk, and the mining operations were carried on at no great distance from the surface. The other mine in Lohardugga is at Singia, also in Palamow, worked by Messrs. Hodges and Radford on a very small scale. There are no mines in Singbhoom.

In submitting the report, I regret to say that I labour under the disadvantage of not possessing that intimate knowledge of the working of mines which alone could enable me to discuss the subject freely. Of the three districts in which mining operations are carried on in this division, Hazaribagh contains the largest number of mines, and consequently the Deputy Commissioner of that district was expected to be able to furnish the fullest information on the subject. Mr. Faulder, the present Officiating Deputy Commissioner, however, is new to the district, and as he has had no opportunities of visiting any of the mines in his district, his report is not as full as it could be wished. He had to depend entirely on the Sub-divisional Officer of Giridih; but that officer states that the managers of the several mines in his sub-division have altogether declined to furnish him with any information. It is said that there is in mining circles a strong hostility to legislation, and that a meeting of managers to consider the proposals of the Government was held at Giridih a short time ago, which no outsiders or Government officials were allowed to attend.

The managers of the Bengal and Burrakur Coal Companies at Laikdih and Kumardubi, in the Govindpore Sub-division of the Manbhoom District, however, have acted in quite a different spirit, and have not only given freely all the information required of them on the subject, but rendered every possible help to the Sub-divisional Officer of Govindpore by accompanying him down all the sits, and showing him everything that was necessary to enable the latter to prepare his report.

3. *Paragraph 2 of your Letter and Paragroph 4 of the Indian Government's Circular—Regulation of Labour of Women and Children.*—As a rule, women are said to be largely employed underground in the two districts of Hazaribagh and Manbhoom, where regular mining operations are carried on in a more or less extensive scale. No women are employed underground in the Singia Mine, in Palamow, where the work is said to consist chiefly of "coal putting, loading of carts, boats, and other carrying work on the surface."

In the Hazaribagh mines the women are said to be employed in "filling tubs." They carry coal on their heads, and this is a work which is said to be well adapted to the lower classes of women. The work is said to be light, and not at all likely to injure their constitution. The number of children employed underground in the Hazaribagh mines is said to be few, and their ages are reported to vary from 9 to 13. They are chiefly employed with their mothers in carrying coal or in clearing refuse. In Lohardugga (Palamow) "boys and girls from about 10 years of age and above are allowed to work underground." The work done by boys and girls underground consists of "the removal of the coal and coal dust from the work faces to the pit bottom, or to stations on the main

main roadway, where trains are laden and moved to the pit eye for hoisting up to surface," and it is said that, owing to the height of the coal seams being small, it would be inconvenient for grown-up people to do this work.

In Manbhoom, both women and children are employed in "carrying materials, clearing dust, and occasionally in pushing tramway wagons, if necessary."

The reason why women and children alone are employed in these works is that they are not sufficiently remunerative to induce men to do them; while, owing to the dearth of labour, men are not available in sufficient numbers to do these works. When asked to explain why women are employed in the works mentioned above, Mr. Veasy, the manager of the Kumardubi Coal Mine, is reported to have said: "About 6,000 women are working in the coal fields of Bengal. Where would the men be found to take their places with labour so scarce?" The ages of the boys employed underground in the mines of Manbhoom are said to be eight years and upwards. Both in Hazaribagh and Manbhoom the work performed underground by men, women, and children is paid for by contract or piece-work rates, so that it is perfectly optional to them to work either one hour or 10 hours in the day. In Palamow, the number of working hours is 10, with an interval of a couple of hours for meal and rest.

Considering the nature of the works in which children are employed underground, I should think that the minimum age limit for them ought to be fixed at 10 years. The hours of work for both men, women, and children should be regulated on the lines adopted in the Indian Factories Act.

4. *Paragraph 3 of your Letter, and Paragraph 5 of the Indian Government Circular—The employment of Women underground.*—Almost all the officers consulted see no objection to women in India being employed underground in mines. The ground on which the Berlin Conference base their objections to the employment of women underground in mines are said to be not applicable to the women in India. Here they are, as a rule, married at a very early age, and if required to work in mines, do so in the company of either parents, husbands, brothers, or other male relatives, who can protect them from immoral solicitations of others. The objection that employment in underground mines gives women masculine roughness and ill-fits them to their position as wives and mothers also does not apply, for, whether working above or underground, they will generally carry loads on their heads, and their employment underground does not make any difference in their occupation.

The Sub-divisional Officer of Govindpore, who visited the mines of the subdivision, and had an opportunity of taking the opinion of the coolies working in them, says, that whole families work together for their maintenance, and if the women were excluded entirely from the mines, the men would not work; he consulted the coolies on the subject, and they distinctly told him that they would rather emigrate or starve in their homes than submit to be separated from their wives and children while at work; he also saw mothers working in a quarry and their babies lying on pieces of cloth in baskets by their sides. More than one officer has assured me that the exclusion of Indian women from work underground would render them liable to become immoral, as they are safer with their husbands and other male relatives than when left at home or compelled to work separately apart from their husbands and relatives. I myself think they are right in what they say.

5. *Paragraph 4 of your Letter, and Paragraph 6 of the India Government Circular—The Regulation of the Hours of Work.*—On this head the Subdivisional Officer of Giridih (whose opinion has been forwarded by the Deputy Commissioner of Hazaribagh without any comments from himself) writes:—

"The regulation of the hours of work is, I think, unnecessary, for, as I say, the miners work on contract; it is left to them to work one hour or eight hours; if he thinks he has cut sufficient in one or two or three hours, which will bring him 3 to 4 annas, he stops work, and has the remaining portion of the day to himself. In some rare cases, it might be necessary where miners overwork themselves to earn a large amount, but such cases are rare; a miner

is quite satisfied when he thinks he has cut sufficient coal which will bring him 4 annas a day, and his wife 2 annas to 10 pice, and his child from 6 to 7 pice a day."

The Sub-divisional officer of Govindpore writes:—

"The hours of work being optional no modification on this subject is necessary. Those that work and are paid by measurement seldom work for more than about 4 to 6 hours daily, and the *hazri* coolies (those paid by the day) are allowed by local custom full two hours' rest. They come in the morning and leave at noon, and again come at 2 p.m. and leave in the evening. Considering the conditions under which the coolies work, no Sunday closing or one day's holiday before or after Sunday every week is necessary. The coolies work as long as they like, and go whenever they like. If, therefore, there be any compulsory Sunday closing, the coolies would get no wages for that day, and I am therefore of opinion that this holiday is neither required nor would be liked by the coolies themselves."

Although labourers in India are, as a rule, not likely to overwork themselves, I think there should be certain definite rules for the regulation of the hours of their work. I think there may be cases in which managers compel them to work longer than they ought, and there may be also exceptional cases in which the prospect of earning a few pice more induces labourers to overwork themselves. I have already stated that the regulation of the hours of work should be on the lines adopted in the Indian Factories Act.

6. *Paragraph 5 of your Letter, and Paragraph 9 of the India Government Circular—Certificates of fitness required from the Managers of Mines.*—The majority of the managers of the Hazaribagh mines are well qualified, and have 12 to 17 years' home experience. Dr. Walter Saise, manager of the East Indian Railway Collieries at Karharbari, was educated in Bristol Trade of Mining School from 1867 to 1871; Royal School of Mines from 1871 to 1874; took Associateship of Royal School of Mines in mining, metallurgy, and geology; served in Kingswood and Parkfield collieries, Gloucestershire, and Towneby and Stilla collieries, Durham, from 1874 to 30th May 1878; took degree of Doctor of Science in Geology in the London University in 1877; obtained certificate of competency from the Secretary of State in the January examination of the Newcastle Board of Examiners in 1878; appointed Associate Manager, East Indian Railway collieries on 30th May 1878, and manager from 1st February 1882; elected Member, Institution of Civil Engineers, in May 1877.

Mr. William Foster, manager of the Bengal Coal Company, Limited, came out to India in 1871. He had 12 years' experience in England in the largest collieries in North Staffordshire. He has been 20 years in Bengal, having served the East Indian Railway Company for over 12 years as Inspector of Mines at Karharbari. He does not hold any certificate of fitness as he had left England before the Coal Mines Regulation came into force.

Mr. James Turnbull, General Manager of the Ranigunge Coal Association (Limited), commenced service as an apprentice mining engineer in 1876, in the Bearpark Colliery in Durham, England. After a year and nine months' service on general duties at this colliery, he removed to the University of Durham College of Physical Science, where he spent two years learning the scientific branches of the profession. He attended the full course of lectures for first and second year students in associateship in science, passed the examinations, and was prizeman in several subjects. In July 1879 he returned to his duties at the Bearpark Colliery, and served through all the grades and positions of all the colliery staff above and below ground, until he passed the examinations of competency in July 1883 for a mine manager at the Darlington centre, obtaining a very high position in the examination. He continued as assistant manager of this colliery until January 1888, when he came out to India as manager of the Karharbari Mines of the Ranigunge Coal Association, which were placed under his separate and sole management. In June 1890, the management of the Modduncotta collieries of the same association was added to his charge, and in February 1891 he was appointed general manager of the whole of the Ranigunge

Ranigunge Coal Association collieries and zemindaris. He is a member of mining societies at home, and holds certificate as manager of mines granted by one of Her Majesty's principal Secretaries of State on the 21st September 1883, under the Coal Mines Regulation Act, 1872.

Mr. James Murray, manager of the Ranigunge Coal Association, was employed for over 17 years in coal mines in the counties of Northumberland and Durham, England. He holds a colliery manager's certificate by examination from the Board of Newcastle-on-Tyne, presented to him by the Home Secretary. He also holds "Honorary grade" from the Science and Art Institution, South Kensington, London; and first class certificate for coal and metal mining from the Durham College of Science.

The manager of the "Oriental Coal Company, Burwadih," is its owner, Babu Rakhal Das Tar, and he is reported to have had considerable experience in mining. I have not yet been able to ascertain whether he possesses a certificate of fitness. The sub-divisional officer of Giridih has called upon him to furnish the necessary information.

The present manager of the Singra Mine in Palamow is reported to be a pupil of the Dehri Training School, and to have had some experience of mining at Ranigunge. He seems to hold no certificate of fitness.

Mr. Treborne, manager of the Laikdih Colliery in Manbhoom, is reported to have worked for five years as an assistant in the various collieries of the Bengal Coal Company, Limited, and was prompted to the rank of manager, and has been working as such since the last $2\frac{1}{2}$ years. He is possessed only of such certificates as are obtained from the company's superior officers.

Mr. Veasy, manager of the Burrakur Coal Company's mine at Kumardubi, has served eight years under the company, and holds certificates from the said company. Neither of these two managers have passed any examination or hold any certificates from any recognised bodies or authorities either in England or here.

For the purpose of conferring certificates of qualification in India to managers of mines, the maintenance of a board like that indicated in the Government of India circular will, in my opinion, be sufficient. I see no objection to the adoption of two descriptions of competency indicated by first and second class certificates in section 23 of the English Coal Mines Regulation Act, 1887.

7. *Paragraph* 6 *of your Letter and Paragraph* 10 *of the India Government Circular.—Returns, Plans, Notices and Abandonment.*—I have no other suggestions to offer. I agree with the Government of India in thinking that the provisions of the English law may, *mutatis mutandis*, be adopted.

8. *Paragraph* 8 *of your Letter and Paragraph* 14 *of the India Government Circular.*—I annex a statement giving the necessary information regarding the mines worked in this division.

I regret the delay that has taken place in the submission of this report. Your letter under reference was received in this office on the 10th July last, and inquiries were at once set on foot, but the reports from all the Deputy Commissioners were not received till the 26th ultimo.

HAZARIBAGH.

Names of Collieries or other Underground Mines.	Names of Owners.	Number of Workpeople Employed.			Number of each Class Employed Above and Below Ground.			Hours of Labour ordinarily Performed by each Class.	Hours of Work above and Below Ground.	Nature of the Work Performed.	In the Case of Women and Children whether the Work can be Performed by Men.
		Men.	Women.	Children.	Men.	Women.	Children.				
		ABOVE GROUND.			UNDERGROUND.						
Kurhurbari and Serampore.	East India Railway Company.	3,094	912	565, aged 10 to 12 years.	2,550	878	353, aged 10 to 12 years.	8 hours - -	This information is not available.	(1) Pillar cutting and (2) Pillar splitting and (3) Conveyance of coal. It is generally done by women and children.	Yes; it can be performed by men also.
Kuldiha - -	Bengal Coal Company.	1,169	375	41, aged 10 to 12 years.	1,800	750	416, aged 10 to 12 years.	8 „ - -			
Churyka - -	Ranigunge Coal Association.	700	200	50, aged 10 to 12 years.	500	200	190, aged 10 to 12 years.	8 „ - -			
Burwadih - -	Oriental Coal Company.	45	35	11, aged 10 to 12 years.	100	40	25, aged 10 to 12 years.	8 „ - -			

LOHARDUGGA.

Singra - - -	Messrs. Hodges and Radford.	ABOVE GROUND. 50	40	(a) 12	UNDERGROUND. 80	—	(b) 60 -	8 hours - -	Per day, 8 hours.	BY MEN. 1. Cutting coal - 2. Working wrenches. 3. Working windlass. 4. Turning of gins. 5. Bailing water underground. 6. Pushing trains. BY BOYS AND GIRLS. 1. Conveying coal and dust from working faces to pit eye. 2. Loading tubs. 3. Pushing tubs on rails. BY WOMEN. 1. Conveying coal and coal dust into stock. 2. Loading carts, boats, waggons, &c. 3. Screening coal. 4. Conveying water, &c.	-

MANBHOOM.

Kumardobie -	Barrakal Coal Company, Limited.	ABOVE GROUND. 150	50	30, aged 8 to 14 years.	UNDERGROUND. The coolies who work above ground also work underground.			3 or 4 hours between morning and noon, and about 2 or 3 hours from 2 p.m. to evening.	8 hours - -	BY MEN. Coal cutting - BY WOMEN AND CHILDREN. Carrying materials, clearing dust, and pushing tramway waggons.	The principal objections why these works could not be equally well done by men, are (a) that it is not sufficiently remunerative, and (b) owing to the scarcity of labour, men cannot be found to do these works.
Laikdih - -	Bengal Coal Company, Limited.	700	500	150, aged 8 to 14 years.	200	100	—	Ditto - -	Ditto - -	Ditto - - -	Ditto - -

HAZARIBAGH.

Wages ordinarily given for each Class of Labourer.			Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	Accidents which have occurred since the Mine was Established.	
Men.	Women.	Children.		Number.	Character.
Rs. A. P. Above ground - 0 2 6 Underground - 0 4 0	Rs. A. P. Above ground - 0 1 6 Underground - 0 2 0	Rs. A. P. Above ground - 0 1 0 Underground - 0 1 6	This information is not available.	13	3 By fall of coal from the roof 4 „ of rock or s tone from the roof. 2 „ of roof. 1 By slip of plate iron. 1 By bob lever. 1 Jammed by train. 1 Drowned in a shaft. 13
				6	3 By fall of rock or stone from the roof. 1 Drowned in a bund. 2 Run over by waggon. 6
				16	5 By fall o f coal from roof 5 „ of rock or stone from the roof. 1 „ of roof. 2 „ from basket. 1 By lever handle of gin. 1 Fall into a shaft. 1 Burnt by fire lamp. 16
				1	1 By fall of stone from the side of a shaft.

LOHARDUGGA.

From 2 annas to 8 annas	From 1 anna 3 pie to 2 annas 6 pie.	From 1 anna 6 pie to 2 annas 6 pie.	A portable engine of six horse-power; a Tungye special direct acting pump; a gin worked by men; winches and windlasses for sinking work. This colliery ascended the mines by two shafts, one of 11 feet diameter and one of 4½ feet diameter, also an incline from surface into the workings.	1	(*a*) Of these five are girls. (*b*) Of these 24 are girls. Since the opening of the Singra colliery in July 1882, there has been one fatal accident from roof fall.

MANBHOOM.

Coolies are paid by measurements. Men make about 4 to 5 annas a day.	Paid by measurements. Women make about 2 to 4 annas a day.	Paid by measurements. From annas 1-6 to 2 annas a day.	Steam machinery is employed, and that only for pumping purposes and letting down and drawing up trampers. The Laikdih colliery has no working shafts. The Kumardobie colliery has two and often three shafts sunk to the same seam.	Fatal 10 - -	No records of accidents kept in the Company's office.
Ditto - ditto - -	Ditto - ditto - -	Ditto - ditto - -	See above - - - -	Manager cannot supply any approximate figures on this head.	Ditto - ditto.

E. G. Lillingston, Colonel, Officiating Commissioner.

From *C. C. Quinn*, Esq., Officiating Commissioner of the Bhagulpore Division and Sonthall Pergunnahs, to the Secretary to the Government of Bengal, Revenue Department; No. 1644 R., dated Bhagalpore, the 10 September 1891.

WITH reference to your letter, No. 164 T. R—Miss F., dated the 23rd June last, on the project of legislation for the inspection and regulation of mining operations in India, I have the honour to report as follows.

2. The only districts in this division in which there are mines are Monghyr, and the Sonthal Pergunnahs.

In Monghyr there are three mica mines, which are described in the annexed extract from the report of the subdivisional officer of Jamui. Of these, only one, the Kali Pahar mica mine, is at present being worked, and respecting it the particulars mentioned in paragraph 14 of the Government of India letter will be found in the extract above mentioned.

In the Sonthal Pergunnahs there is one coal mine, the Mudoncotta coal mine, managed by the Raneegunge Coal Association, Limited. The required particulars relative to this mine are also annexed.

3. *Government of India letter, paragraphs* 4 *and* 5.—I do not think that women or children should be employed underground, the employment of the former being objectionable on moral grounds and that of the latter on grounds of health. It will be noticed that in the Monghyr mica mine women and children are not employed in underground work, but they are largely so employed in the Mudoncotta coal mine in the Sonthal Pergunnahs. The Deputy Commissioner has not yet visited this mine, and does not give any opinion on the point, but in my opinion the employment of women underground must have a degrading and demoralising effect on both sexes. It is admitted that the work done by women could as well be done by men, and the only reason that women are employed is that their labour is cheaper and more easily procured.

4. As regards the age limit, I do not think that there is any reason for raising it above that fixed for factories. I do not see why the work above ground connected with a mine should be more injurious to a child than work in a factory.

5. *Paragraph* 6.—In the two mines for which particulars have been furnished the same hours of labour are apparently in force for workers of both sexes and of all ages, these being seven hours in the mica mine and ten in the coal mine.

The limit of 11 hours is therefore not exceeded in the case of women, but in the coal mine the seven hours limit is exceeded in the case of children. I think that the same limits which have been fixed for factories should be applied to mines, but the arguments appear to be more in favour of increasing than of reducing the limits. The atmosphere above a mine is probably purer than that of a factory, and the work is not likely to require such constant attention.

6. *Paragraph* 9.—The district officers have not furnished information regarding the qualifications of the managers of the two mines reported on. They will be called on for further report on this point. I am certainly of opinion that managers should be required to have certificates of fitness.

7. *Paragraph* 10.—I have no suggestions to offer. The forms of returns prescribed by the English Act do not seem to be too elaborate.

8. This report has been delayed owing to the late submission of the district reports from Monghyr and the Sonthal Pergunnahs, the report from the latter district not having been received until the 7th instant. The information is still incomplete, but I have not thought it proper to longer delay the submission of the divisional report.

9. A further report will be submitted on the points mentioned in paragraph 12 of the Government of India letter.

EXTRACT from the Jamui Sub-divisional Officer's letter, No. 164 R, dated 24th August 1891.

IN this sub-division there are three mica mines, which are worked here by different companies. They all lie in the jurisdiction of Nowadih outpost.

(1.) One in taluka Bujhaet, Kali Pahar, situated in mouzah Bijorya, worked by Messrs. Cox and Floyd.

(2.) One in mouzah Pananwa, appertaining to mouzah Panbajan, worked by a Bengali firm, of which one Ashutosh Mukerjee is a partner.

(3.) One in charka Pathul in Mahesri, worked by firm name not known.

The sub-inspector reports that mines Nos. 2 and 3 are now closed, the second one for six months and the third one for four months, and no work is done there now.

No. 1 mine is being worked by Messrs. Cox and Floyd of Monghyr, and is called the Kali Pahar mica mine. It is the property of one Rung Lall Singh, of Bujhaet, who has settled the mine with the aforesaid company for a period of 25 years. Some 30 men, 20 women, 10 boys and 5 girls work in this mine. The men work underneath and dig up mica, which it is the duty of the women, boys, and girls to take out above. The ages of boys and girls vary from 14 to 12 years. As a rule they work for seven hours, both men and women, including girls and boys. The work done by the women, boys, and girls can also be performed by men as well, but the cost will be heavier, for the men draw 3 annas per diem, while women get 2 annas and girls and boys each 1½ anna per diem. This mine is worked by a single shaft, and no accident is ever reported to have occurred in it. It does not appear that there are two sets of people, one working underground and another above. The men do the business underground, while the women, boys, and girls do the business of carrying the mica above the mine.

INFORMATION regarding Madoncotta Colliery.

1. Name of colliery and by whom it is owned. — Madoncotta. Raneegunge Coal Association (Limited).

2. The number of labourers of each of the following classes employed—

	Above-ground.	Under-ground.
(*a*) Men	209	211
(*b*) Women	128	163
(*c*) Boys over 10 and under 16 years	44	55
(*d*) Boys under ten years of age	5	12
(*e*) Girls over 10 and under 16 years	20	37
(*f*) Girls under 10 years of age	12	—

3. The hours of labour ordinarily required from each class, the hours of work above and below being stated separately.

Hours of labour of the above-ground working people of all sex are from 6 a.m. to 12 noon, and again from 2 p.m. to 6 p.m., and also the under-ground people of all sex paid by weekly wages are allowed some leisure. The working time for the coal-cutters is optional, *i.e.*, the mining of the coal is done by contract, hence they go to work when they choose and give up likewise. Bailers are engaged to work at night.

 4. The

4. The nature of work performed, and in the case of women and children whether it can be performed by men.	Cutting of coal, bailing water, and shaft sinking, &c., are performed by men underground, and carrying of coal and cleaning refuse are done by women and on the surface; boring, leading, loading of coal, are done by men, and also the women are engaged to remove and stack the pit-head coal. The loading is also performed by women, and rubble screening, &c., are done by men and women. Men are not available to perform the women's duty at the rate women get, but it can be performed by men.
5. The wages ordinarily given for each class of labour or each class of work above and underground.	Rate for men, 2 annas to 3 annas per day; rate for women, 1 anna 6 pie to 1 anna 9 pie per day; rate for children, 1 anna 3 pie to 1 anna 6 pie per day; rate for coal-cutters, 2 annas to 3 annas 6 pie per basket, according to the distance for leading; and also 9 pie to 1 anna per basket of refuse for stack-cleaning women. Cartage 1½ pie to 3 pie per maund for leading the coal from pit-head to wharf, and 7 annas 6 pie for loading each wagon, at 3 annas to 4 annas per screening rubble and stacking coal per 100 cubic feet.
6. The character of machinery, and whether single or double shafts are attached to the mine.	Winding engine, double shaft.
7. The number and character of accidents, if any, which have occurred since the mine was established.	Two miners (one man and a boy) died by the accidental fall of roof stone, owing to their working privately on the galleries which were prohibited from working in.

Diary No. 160.

From *C. A. Galton*, Esq., Secretary to the Government of Madras, Revenue Department, to the Secretary to the Government of India. No. 56, dated Fort St. George, the 16th January 1892.

Adverting to your letter dated the 29th May last, No. 1124—25–2 M., on the subject of the proposed legislation for the inspection and regulation of mining operations in India, I am directed to forward a copy of the marginally noted proceedings of this Government, from which it will be seen that His Excellency the Governor in Council considers that the proposed legislation need not be made applicable to this Presidency at the outset, but that it would be sufficient if power be taken in the contemplated enactment to extend it, whenever it may be considered necessary to do so. As regards the main questions on which the opinion of Local Governments is asked, this Government agrees generally in the views expressed by the Board of Revenue in its proceedings dated 20th November 1891, No. 660, copy of which is herewith forwarded, subject, however, to the modifications indicated in paragraph 3 of the proceedings of this Government.

G. O., dated 16th January 1892, No. 55.

2. I am to add that the information asked for in paragraph 14 of the circular under reply is furnished in the tabular statement appended to the proceedings of the Board of Revenue above referred to, and that with reference to paragraph 7 of the circular, the reports received from collectors, embodying the opinions of experts on the question of single shafts and other technical matters, are forwarded in original.

From *W. E. Underwood*, Esq., Deputy Collector, Wynaad, to the Collector of Malabar, Calicut; No. 1180; dated Meanantoddy, the 21st August 1890.

I HAVE the honour to subjoin the following information in reply to the queries in paragraph 14 of letter from the Government of India communicated to me with your reference on C. No. 2769—P. 91, dated 31st ultimo.

2. (i) There is but one mine in this division entitled the "Teriot Mining Company, Limited," of Rotterdam, the property of Dutch capitalists.

(ii.) The average number of men now employed in mining underground is 60, and that on the surface 65. There are also 6 boys of about 14 to 15 years old employed on the surface in breaking and carrying quartz. No boys are employed underground, and no women on the mine at all.

(iii.) The working hours on surface are from 7.30 a.m. to 5 p.m. Underground the work is performed in shifts of eight hours each.

(iv.) The work underground consists in driving tunnels; there are no shafts in this mine; the hilly nature of the country allows of "adits" being driven at various levels, naturally a much cheaper and quicker way of working than by shafts. The surface work is chiefly sending quartz to the battery by wire rope, tramways, &c., and attending to the milling thereof.

(v.) All underground work is done by contract at so much per foot of tunnel driven. These are four to five feet wide and six feet high, and the rate varies from R 1 in soft ground to R 6 in the hardest rock, exclusive of value of explosives used. The miners earn about 8 annas per day. The surface coolies are paid 5 annas per day for men and 4 annas for boys.

(vi.) There being no shafts there is no underground machinery. The boring in the tunnels is done by hand drills. The battery for crushing the quartz consists of 10 heads of gravitation stamps and two amalgamators driven by a turbine.

(vii.) During the two years that the mine has been at work two accidents have happened, both of the same nature. One was underground in driving a tunnel and the other in cutting a drain along the hill-side. Each man was picking away the earth from under a boulder, when the stone slipped and fell on a leg, in both cases causing fracture. Both men recovered.

From *W. Dumergue*, Esq., Acting Collector of Malabar, Calicut, to the Acting Secretary to the Commissioners of Land Revenue, Madras; dated Calicut, the 12th September 1891.

WITH reference to paragraph 1 of Board's Proceedings dated 30th June last, No. 390, I have the honour to submit herewith copy of a letter from the Deputy Collector, Wynaad, furnishing the information called for by the Government of India in regard to the only mine in this district. I am asking the Deputy Collector to institute the inquiries indicated in paragraph 12 of the Government of India letter and shall report the result in due course.

From *C. F. MacCartie*, Esq., Acting Collector of Nilgiris, to the Secretary to the Commissioners of Land Revenue, Madras, No. 330; dated Ootacamund, the 23rd September 1891.

I HAVE the honour to submit the report called for in Board's proceedings dated 30th June 1891, No. 390.

1. Leaving abandoned undertakings out of account there are now only three underground gold mines working in South-east Wynaad named, owned and managed as follows:—

(*a*) Phœnix Mine, Pundaher, Indian Consolidated Gold Company, Limited, Manager, Mr. C. A. Paterson.

(*b*) Perseverance Mine, Devala, Perseverance Gold Mining Company, Limited, London; Manager, Mr. A. Adams.

(*c*) Harewood Mine, Devala, New Devala Mayor Gold Mining Company, Limited, London; Manager, Mr. A. Adams.

2. The Phœnix Mine employs no women, boys or girls. The staff consists of one agent, one overseer, one fitter, and two engine drivers, and the mine is worked by about 40 day labourers and 150 contractors' coolies, the labour being derived mostly from the west coast for underground work, which is very seldom exacted from day labourers.

3. Day labourers aboveground work from 7 a.m. to 4.30 p.m., and contractors' coolies underground work nominally three shifts ot eight hours each, but these coolies rarely work more than six or seven hours. Battery coolies work 12 hours, but the work is comparatively light.

4. Battery coolies are employed in feeding the boxes, attending to tables and oiling machinery. Day labourers fill trucks, fell fuel and do ordinary odd jobs. Contractors' coolies break out quartz, drive levels and truck quartz to mouth of mine.

5. Battery coolies are paid according to the work exacted and to the skill and knowledge required. The pay varies therefore from 13-4 annas to 6 annas per shift, the ordinary cooly getting a little extra for his longer hours of work. The surface cooly gets 5 annas per diem. The contractors' cooly is paid by task and is supposed to make 8 annas per diem when only working one shift.

6. In the Phœnix still-house, besides the battery, there is a 40-horse power engine only used in dry weather and a 40-horse power turbine. There is also at head of the inclined tramway an 8-horse power winding engine.

7. There are no perpendicular shafts, the mine being worked by horizontal adits, of which there are three, all being connected, so that in the event of one falling in the others could be used.

8. The manager is unacquainted with the first year or two of the mine's history, but asserts that during the past eight years only one accident has occurred when a mass of quartz loosened by blasting fell on and killed a cooly.

9. Perseverance and Harewood Mines being under the same management, though differently owned, may be treated together.

In neither mine are women or girls employed either above or below ground, but at Perseverance three boys work above ground whose ages run from 14 to 17 years. These are virtually adults; four boys are similarly employed at Harewood aged between 9 and 15 years. Work at Perseverance is practically at a standstill, as there are only 20 men now working underground; 10 men and three boys being employed above ground. At Harewood 25 men and four boys are working above ground, the underground gang consisting of only 65 hands.

10. Mr.

10. Mr. Adams says the underground hands work eight hours in the 24, and so do the above ground labourers, except the mill men who work 12 hours, for which they draw extra pay. The work in the mills is described as light though monotonous; that performed underground is "necessarily severe."

11. Though no women are now on the rolls of either of the above-named mines, it would appear that they are occasionally employed, as the manager observes; "The work done by women (above ground) is light. Such work could always be done by men, but it is to the advantage of the labourers that their wives are found light employment."

12. As regards wages Harewood and Perseverance are on much the same footing as the Phœnix Mine. Underground labourers draw from 6 to 12 annas per diem according to the work assigned and their ability; expert labourers, artizans and gangers receive from 12 annas to Rs. 2. 8a. a day.

13. Above ground labourers get from 5 to 6½ annas, according to the work they are employed on. Artisans and expert hands at special work in milling draw from 12 annas to Rs. 1-8 per diem. Boys and women, when employed, receive from 2½ to 3½ annas.

14. At the Perseverance Mine air compressors and rock-drilling plant is now being put up to be worked by steam, which is also the motive power employed for the sawing and milling machinery. Steam power is also used at Harewood for the stamp air compressor and rock-drilling plant, but the winches at this mine for hoisting quartz up the underground winzes are worked by compressed air. No pumping machinery is at work here or elsewhere, the little water in the mine being hoisted out in buckets by the winches.

15. As in the case of the Phœnix both these mines are worked by adits. There are no shafts, except single ones of shallow depth, which were put down to ventilate the mine, and these are never used for inlets or outlets.

16. The Harewood Mine is entered by adits, the upper adit being connected with the lower one by winzes. From the lower adit the mine extends still lower underground by winzes. One of these, a vertical one, is used for hauling out the quartz. The others, which are inclined, are used as ladder-ways.

17. In the Perseverance Mine, so far as the present manager is aware, no serious or fatal accident has ever occurred, but in the Harewood Mine Mr. Adams understands that before his time two or three men were killed by the hand drill striking an unexploded dynamite charge which had previously missed fire, and been unnoticed by the blaster.

18. The foregoing renders it clear that women and children are never employed underground, and only in exceptional cases above ground. When so employed their work is much the same as ordinary field labour. The underground labour is undoubtedly severe, but it is well paid, and the shift of eight hours beyond which the gangs do not ordinarily remain below is distinctly reasonable. The mill hands work longer hours, for which they draw a species of overtime, and the work, though monotonous, is light.

19. As regards the general questions raised in paragraph 12 of the Government of India Circular, Mr. Adams remarks: "I should imagine that much of the English Act is applicable here. Whether mining is conducted by shafts or adits there should, in my opinion, always be two distinct outlets from each mine, so that the workman will not be shut in in case of accident, and so that the mine may be properly ventilated. One double shaft is not, in my opinion, sufficient for these purposes. As regards fencing off machinery, ladder-ways in shafts, &c., I think the English rules should apply, if anything, more strongly here than in England."

20. With special reference to paragraph 7 of Sir E. C. Buck's Circular, Mr. Paterson, manager of the Phœnix Mine, says, "I have had very little experience

in perpendicular shafts, as in Wynaad, a hilly country, adits are chiefly used. However, as the conditions are much the same, I am of opinion that there should always be, if possible, two entrances to a mine, both for safety's sake and ventilation. As a rule two shafts or adits are made for convenience of working as well as for ventilation; and this point may, I think, be left to the discretion of the proprietors." Ventilation, in Mr. Paterson's opinion, is always carefully attended to, and he personally has never found any difficulty in this respect in the mine managed by him. In the Phœnix Mine there is no machinery underground, and only one hoisting engine for an inclined tramway. Care has to be taken that the wire rope is up to the strain put on it. The manager goes on to say: "I can give you no information as to hoisting in perpendicular shafts, but I consider it essential that in all shafts the ladder-way should be properly protected and kept separate from the pump-rod and the hoist."

21. All managers are agreed that safety lamps are not wanted in quartz mining.

22. From the silence on the question of sanitation in all the reports I have received, I conclude that no special attention is paid to underground sanitation in the Wynaad mines; but Mr. Adams is of opinion that a scavenger service with dry-earth closets should be insisted on in every mine that has attained a vertical depth from outlet of over 300 feet. I agree with him.

23. The Phœnix manager sees no present necessity for official inspection, because managers, in their own interests, must look after the safety and welfare of the labourer employed; but, in the event of an inspector being appointed, he would strongly recommend the selection of a practical miner, with a knowledge of mechanical engineering, in preference to a member of the Geological Survey. The wisdom of this suggestion is too obvious to require further remark.

24. So much for mining in South-east Wynaad, the conditions of which do not at present call for official inspection; but, if an inspector is appointed for the Colar Gold Fields, and if the regulations contained in the English Act as regards shafts, ventilation, sanitation, and protection of machinery are introduced, as they certainly should be, then the Presidency inspector should certainly be required to inspect the Wynaad mines once a quarter. The managers practically accept this, and so does Mr. H. Lyons, manager of the "Teriote Miju-Maatschappij" Mining Company, Limited, in South Wynaad, Malabar District, whom I have also consulted, and from whose report I extract the following practical remarks for the Board's information.

Shafts.—These should always be sufficiently large to allow of being divided into two compartments, one for the "lift" (pumps) and ladder-way, and the other for lowering all tools and hauling up "dirt." The size of the shafts should, therefore, not be less than 8″ × 4″ clear.

25. *Safety and sanitary condition of mine.*—In order to ensure these very important results an inspector of mines should be appointed. The mine manager may be expected to see that proper sanitary arrangements are made by the erection of latrines for the separate classes and castes of persons employed in such camps as the Colar Fields. These latrines should be on the dry-earth system, and any instance of fouling the soil should be promptly punished.

It would be one of the duties of the Government inspector to see that these arrangements were properly carried out. It is, however, chiefly to ensure the safety of working in mines that this officer would be most useful.

26. *Accidents happen from several preventible causes.*—(*a*) Neglect of properly timbering loose ground, insufficient examination of existing timber, and want of renewals. The inspector should visit all parts of the mine, and see that these matters are attended to, the manager being held responsible for neglect to obey his instructions.

27. *Careless*

27. *Careless use of explosives.*—(*b*) This important subject is often neglected. I have known fatal accidents occur as follows:—The workmen have bored (say) four holes; the charges are placed therein and fired. Perhaps one charge does not explode; the cooly who fires the fuze does not listen to the number of discharges, or perhaps they go off simultaneously. The fuze of one of the charges has smouldered almost to the detonator. The workmen resume boring, and probably one of them thrusts his drill on to the unexploded cartridge; result, destruction. The remedy is obvious. A trustworthy maistry should be present at the firing at each set of holes, and the length of fuze should be so arranged as to give a distinct interval between each discharge; or, better still, electricity should be employed, as these misfires are very uncommon.

(*c*) The sending crowbars and other tools down a shaft in a skip or bucket unfit to carry them.

(*d*) The foolish practice of one or more men going down in such a skip or bucket.

(*e*) The breaking of any portion of the hauling gear. To prevent such mishaps careful and constant inspection of the winding gear is necessary. A set of workmen should not be allowed to go down in a cradle until a test weight of three times their united weight has been lowered.

(*f*) Unguarded belting and fly wheels.

These should always be railed off.

(*g*) The sudden flooding of the mine.

This accident is very rare, and only caution in driving in a leaky place, and the efficiency of ladder-ways and hauling gear, are necessary to provide against danger.

28. I have quoted the foregoing *in extenso*, as the multiplicity of accidents to which mining flesh is liable amply proves the necessity for practical official inspection, as experience elsewhere shows that, however well meaning managers may be, they require the stimulus of inspection to keep them up to the mark.

As regards the duties of an official inspector, Mr. Lyons goes on to say: "He should see that the workmen are properly housed, and that good water and a supply of their staple food is procurable. (At this mine I am obliged to lay in such stocks from the coast, as supplies are not locally procurable; before I did so sickness was prevalent.)

So long as the mining enterprise is carried on by private companies, the inspector would not interfere with the management outside the points to which I have alluded; but I think he should be empowered to call for information which would enable him to make a monthly return of the particulars enumerated in clauses 1 to 7 of paragraph 14 of the Government of India Circular.

Name of the Mine (Underground).	Class of Men employed.	Number of Men employed in each Mine.		Hours of Labour.	Nature of Work performed.	Wages ordinarily given to each.	The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	The Number and Character of Accidents, if any, which have occurred since the Mine was established.
		Underground.	Aboveground.					
1.	2.	3.		4.	5.	6.	7.	8.
Cowdalli Blocks:								
A. Block—Shaft A 1.	Miners (Moplas)	12	-	8 hours—7 a.m. to 3 p.m. 3 p.m. to 11 p.m. 11 p.m. to 7 a.m.	Drilling holes in rock with jumpers and sledges Removing stone and placing it in buckets to be hoisted.	12 annas per diem.		
	Blasting maistry	1	-	- ditto - -	To bring the dynamite down the mine after the other men have reached the top or a safe level, to place the cartridges in position, to make the tamping, and finally, to ignite the fuze.	12 annas per diem.	Only winches of the ordinary well type are used at present. The winches are carefully inspected, and ropes used if at all damaged are rejected. Any flaw in the iron-work of winches or on any other part is examined, and if likely to affect the safety of the mine rejected. Single shafts have been used in all instances. The shafts are properly timbered.	No accidents have occurred in the mines.
	Winch coolies -	-	9*	10 hours—7 a.m. to 5 p.m. 5 p.m. to 7 a.m.	To work the winches for removing stone work. Not constant.	4 annas per diem.		
	Blacksmiths -	-	2	- ditto - -	To repair drills and other iron-work still required in the mine.	13 annas per diem.		
	Hammermen -	-	2	- ditto - -		4 annas per diem.		
	Timbering carpenter.	1	-	8 hours—7 a.m. to 3 p.m.	To prepare timber for the shafts and level and to place it in its proper position in the shafts.	R. 1 8 0 per diem.		
	Sawyers - -	-	2*	- ditto - -	To fell trees and cut them into wood suitable for mine timber. Work constant.	13 annas per diem.		
A. Block—Shaft A 2.	Local miners -	12	-	8 hours—7 a.m. to 3 p.m.	Same as for miners in shaft A 1.	6 annas per diem.		
	Blasting maistry	1	-	- ditto - -	Same as for shaft A 1 - -	12 annas per diem.		
B. Block—Shaft B.	Miners - -	24	-	8 hours—7 a.m. to 3 p.m. 3 p.m. to 11 p.m. 11 p.m. to 7 a.m.	As for shaft A 1 - - -	- ditto - -		
	Blasting maistry	1	-	- ditto - -	ditto - ditto - - -	- ditto - -	*Vide* remarks against shaft A 1.	*Vide* remarks against shaft A 1.
	Winch coolies -	-	8	10 hours—7 a.m. to 5 p.m. †5 p.m. to 7 p.m.	ditto - ditto - - -	4 annas per diem.		
	Blacksmiths -	-	2	- ditto - -	ditto - ditto - - -	13 annas per diem.		
	Hammermen -	-	2	- ditto - -	ditto - ditto - - -	4 annas per diem.		
C. Block—Tunnel C. (working.)	Miners - -	18	-	- - - -	As for shaft A 1 - - - - - -			
	Blasting maistry	1	-	- - - -	ditto - ditto - - - - - -			
	Blacksmith -	-	2	- - - -	ditto - ditto - - - - - -			
	Hammermen -	-	2	- - - -	ditto - ditto - - - - - -		*Vide* remarks against shaft A 1.	*Vide* remarks against shaft A 1.
D. Block—Shaft D.	Miners - -	12	-	- - - -	ditto - ditto - - - - - -			
E. Block—Shaft E.	Local Mines -	12	-	- - - -	As for shaft A 2 - - - - - -			
I. Block—Porasagoundenpalaiyane.	Miners - -	12	-	- - - -	As for shaft A 1 of Cowdalli - - - -			
Shaft - -	Timbering carpenter.	1	-	8 hours—7 a.m. to 3 p.m.	As for shaft A 1 of Cowdalli	13 annas per diem.		
	Cooly - -	-	1	- - - -	As for shaft A 1 - - - - - -			
	Blacksmith -	-	1	- - - -	ditto - ditto - - - - - -		*Vide* remarks against Cowdalli Shaft A. 1.	*Vide* remarks against Cowdalli Shaft A 1.
	Hammerman (working).	-	1	- - - -	ditto - ditto - - - - - -			
	Sawyers - -	-	2	- - - -	ditto - ditto - - - - - -			

* One timbering carpenter, two sawyers, and one cooly, are working in all the six mines in the Cowdalli village.
† Work not constant.

J. Sturrock,
Collector.

Coimbatore Collector's Office.
6 October 1891.

From *J. Sturrock*, Esq., Collector of Coimbatore, to the Secretary to the Commissioner of Land Revenue, Madras; No. 801, dated 6 October 1891.

WITH reference to Board's proceedings, No. 390, dated 30 June last, I have the honour to forward a tabular statement containing the information indicated in paragraph 14 of the letter from the Government of India, printed therewith. All the seven mines mentioned in the statement belong to the Kollegal Mining Company (Limited), and are situated in the Kollegal Taluk, six in the village of Cowdalli, and one in Porasagoundenpalaiyane. It appears that at present only men are working in the mines.

2. To ensure the safety of the mines it is reported that ropes used in working winches are constantly inspected, and if in bad order they are changed. The winch axles are also inspected and repaired, and in case of any flaw in the iron, rejected. The winches are further provided with safety chocks, which are solid blocks of wood, cut on the upper side in a semi-circular form and bolted on to the winch uprights. Should any accident occur which might cause the breakage of the axles, the winch drum cannot fall into the shaft, but rests in these chocks. The buckets used are of steel, rivetted, and are in good order. Lastly, the mines are all timbered whenever the walls are of a nature to expose the men in the working to the slightest risk from the falling of stone or rock.

3. As regards sanitation, the mines are kept clean. The men do not live on the property, but in houses, which they rent, in the village of Cowdalli.

4. The mines are all in an early experimental stage, and I have not been able to gather any useful information or suggestions in regard to the points indicated in paragraph 3 of the letter of the Government of India.

Name of Colliery or other underground Mine and the Name of its Owner.

Totapally Colliery. | Godavari Coal Company, Limited.

Class of Persons working.	Number employed above.	Number employed below.	Total.	Hours of Labour above.	Hours of Labour below.	Total.	Average Ages of each Class.	Wages of each Class.	Nature of Work done by each Class. In the case of Children and Women whether it can be performed by Men.	1. The Character of the Machinery, and whether Single or Double Shafts are attached to the Mines. 2. The Number and Character of Accidents, if any, which have occurred since the Mine was established.
										Machinery.
Men	36	Nil. Sinking pits, 14	50	12 hours—6 a.m. to 6 p.m.; 2 hours allowed for meals.	8 hours—sinking pits only. No underground works opened out yet.	–	30	6 annas	For pit sinking	Double cylinder winding engine; dil. of cylinder 8 inches, stroke 15 inches.
										Boiler.
Women	None	Nil	–	–	–	–	30	4 annas	For surface work	20-horse power, new series, portable boiler.
										Accidents.
Boys	10	Nil	10	–	–	–	–	1½ anna	The work performed by boys could be done by men, but the work is light, and boys can do it equally as well as men.	None have occurred of a serious nature, passing cuts or such slight wound.
										Shafts.
Girls	None	Nil	–	–	–	–	–	–	–	Only one shaft in course of being sunk to coal.

E. H. Phillips,
Certified Mining Engineer.

H. F. W. Gillman,
Acting Special Assistant Agent.

J. Sturrock,
Collector.

Rajamundry,
22 September 1891.

From *E. H. Phillips*, Esq., Colliery Manager, to The Acting Special Assistant Agent, Godavari District. Dated, Wudagudiem, the 21st September 1891.

I HAVE the honour to acknowledge receipt of your letter; No. 296, dated 10th September 1891.

My letter of 14th September, in reply to your letter No. 265, dated 11th August, has no doubt reached by this time.

I must apologise for my seeming delay in replying to your enquiry; but the importance of the questions, especially those relating to women and children working in mines, required careful consideration, because the habits, customs and training of these people are so much different to those of the United Kingdom, and mine managers have much more difficulty in this country to conduct underground operations safely than in Europe, owing to the natural timidity of these people to adopt an industry attended with more than ordinary danger; and it is no uncommon occurrence for native miners to rush like frightened children from the mine when a slight fall of roof takes place instead of promptly securing his own safety and that of the working place by setting stout timber props to support the roof, as an English miner would do, without calling for aid from the colliery officials.

In this country it is necessary to place this department of mining under the direct control of European supervision, as native labour does not possess the experience which can only be obtained by long service in underground work to detect the dangerous nature of the roof of the mine as the coal seam is taken out.

The Bengal mines will be most effected by women being out of mines altogether (*sic*); but my long connection of over 40 years in direct contact with coal mines as manager and assistant in several countries proves that women are out of place when working underground.

No. 182.

FORWARDED to the collector, in continuation to this office letter, No. 180, dated 22nd September 1891.

From *E. H. Phillips*, Esq., Colliery Manager, to The Acting Special Assistant Agent, Godavari District. Dated Wudagudiem, the 14th September 1891.

I AM in receipt of your letter, No. 265, dated 11th August 1891, forwarding copy of B. P., No. 390, of 30th June 1891, containing suggestions of Sir E. C. Buck as to the direction mining legislation should take in this country.

Regarding the Employment of Boys and Women Underground.—If the age of boys be placed at 10 years, as suggested, it should give satisfaction, because they are of very little use underground before that time. Women are engaged underground to fill the coal from the gutters into the pit waggons, and convey the same to the bottom of the shaft. Where underground tramways are not used, the women carry the coal direct from the miners to the pit bottom, and fill it into iron buckets holding about 6 cwt., which are raised to the surface.

Men can do the work equally as well as Women.—There is no doubt that the employment of women underground has an immoral tendency.

Hours of Work.— Miners in India do not work continuously and regularly like European miners, and it is very difficult to get them to attend and leave off work at stated hours. In this it would probably give satisfaction to make no distinction between mines and factories in working hours.

Single Shafts.—For permanent mining operations single shafts cannot be too strongly condemned, and should only be allowed in pioneer work, and in explorations

explorations for minerals. The provisions of the English Mines Act referring to this subject should be adopted without any or very slight alteration. It is impossible to ventilate a mine properly with single shafts. In India the difficulty is increased by the highly heated state of the air before it enters the mine, and the heat given off by the newly-worked coal, and the bodies of the workmen, and the lights, make it very unhealthy; and in consequence of the impure state of the air the miners are often invalided.

Division of Mines into parts.—Where underground workings are extensive, and the seam a fiery one, it is prudent to split up the air and ventilate the mine in parts, so that the impure gases are quickly carried to the upcast, and in cases of explosion the effects are isolated and confined to that part of the mine in which it occurs. The mines in India are neither extensive nor fiery.

Certified Managers.—To insure safe and proper mining the manager in charge should have knowledge and experience of the work, and possess a certificate of competency granted by a Board of Examiners composed of at least two-fifths mining engineers.

There should be two grades, a first and a second class certificate, the second class entitling the holder to a subordinate position as deputy in charge of underground workings.

Returns, Plans and Notice of Abandonment.—The provisions as they stand of the English law relating to these subjects may be fully adopted by the Indian Government.

Inspection.—To insure the requirements of the Mines Act being carried out properly, one inspector for the whole of India will scarcely be sufficient. It would be better if one was appointed for the Madras Presidency and Central Provinces, and one for Bengal and north parts of India. The inspectors, to understand their duties properly, ought to be certified mining engineers of the United Kingdom.

General Rules (Ventilation, Machinery, Safety Lamps, Use of Explosives, &c.)—In framing rules for the purpose of dealing with the ventilation of Indian mines, it will be necessary to consider the extraordinary difficulties with which the colliery managers have to cope, who find it necessary to deviate from the European plan of mining, and adopt a modification of the system known as the "post and state," in Yorkshire and the north of England, in order to suit the class of labour at their command. The only objections to this modification are the increased difficulty in ventilating each working place, and the extra loss of coal caused by having to leave a considerable percentage of coal for the support of the roof.

Generally speaking, the coal mines in India are full of explosive gases, but when such is found in dangerous quantities, it would be advisable to adopt the English Act in full relating to the subject.

Enclosed please find the form you sent filled in as desired.

Please note that we have no men engaged on underground mining operations, but we are putting down a pit to coal, and the sinkers engaged in this work only work eight hours as against 10 hours per day of the surface men.

From *W. A. Happell*, Esq., Collector, Godavari District, to the Secretary to The Commissioners of Land Revenue, Madras, No. 869, dated Cocanada, 14 October 1891.

In reference to the Board's proceedings, dated 30th June 1891, No. 390, calling for a report on the proposed mining legislation, I have the honour to state that little mining is done in this district. In March and April 1890, a number of European gentlemen obtained licenses to prospect for coal in the Bhadrachellam Taluk, and they have since apparently formed the "Godavari

Coal Company (Limited)." Their engineer, Mr. E. H. Phillips, who likewise holds a prospecting license, furnishes the enclosed statement through the special assistant agent, to whom he wrote two letters, copies of which are enclosed. His opinions, as those of an able manager of 40 year's experience, are entitled to great respect. He considers that women ought not to be employed underground, that the limit of age for boys may be 10 years, that the hours of labour may, on account of the difficulty of securing regular attendance in India, be the same as in factories; but, from his own practice, it is evident he considers eight hours a sufficient length of day for underground work, that single shafts cannot be too strongly condemned, and that the English rules on the subject should be adopted in their entirety when explosive gases exist in large quantity. Mr. Phillips also points out the difficulty of applying rules, owing to the timidity of the labourers, but offers no suggestions on this point, and advocates the employment of European managers, because natives have not sufficient experience, and the grant of two classes of certificates. In regard to returns, plans, and notice of abandonment, he would adopt the English Act as it stands, and he thinks there should be two inspectors for India who are qualified mining engineers.

2. All of Mr. Phillips' opinions seem to me sensible and practical.

NOTES on the Proposed Legislation for the Inspection and Regulation of Mining Operations in India, with reference to Paragraphs 3 and 12 of the Circular of Government of India, forwarded with Proceedings of Board of Revenue, dated 30th June 1891, No. 390.

Paragraph 3.—(*a*) *Employment of Boys, Girls, and Women.*—No girls or women should be employed in underground mines, and no boys under 16 years of age. On the surface the employment of these labourers is advantageous and economical in such works as carrying and pounding sand and lime for buildings, and in the construction of earth-works. The limit of age is not so much a question as the limit of strength, and some boys and girls of 10 are quite capable of mixing mortar and carrying earth. It is, however, unusual for children of this age to seek employment on mines, but when they do so, I think they should not be prevented from earning a livelihood in doing such light work as their strength could allow.

(*b*). *Wages.*—This is a matter on which the Government cannot possibly interfere except in mines under its own control. The directors (or managers) of private companies would resent such interference. Moreover, the conditions under which labour is employed vary so much in different districts that legislation is impossible.

(*c*). All shafts should have at least two divisions, one for pumps and ladder-way, and one for hauling up "dirt" and lowering tools.

(*d*). *Division of Mines into parts.*—I do not think any provision need be made on this head.

(*e*). *Certificated Managers.*—I do not see how any rules can be laid down on this subject. Government would, of course, only appoint qualified men in its own works. Directors of private companies engage men whom they have reason to believe perfectly competent. Many capable mining managers could not pass any government examination or undergo any test except that of practical work. Only one thoroughly experienced and practical miner could tell whether a manager was competent to carry out mining work.

(*f*). *Returns, Plans, Notices, of Accident and Abandonment.*—Each manager should be required to have a survey of the property of which he has charge, both of the surface and underground workings, which should be open to the examination of the Government inspector whenever required.

There could be no objection to a monthly return of labour employed being called for by the Government. No information as to quantity and nature of work done should be required.

Notice

Notice of accidents should not be given except to an official inspector. A public works officer, as such, would very often not be able to decide as to the cause of some accident, and the presence of some petty village officer to enquire into the cause of an accident and to apportion blame would cause great friction and annoyance.

Notice of abandonment of a mine could be given to the nearest civil officer or magistrate.

(*g*). *Inspection.*—One inspector for the whole of India would be quite inadequate. There certainly should be one for each presidency or province.

His duties should be primarily to ensure the safety and sanitary condition of the mines. A mine can only be kept in a satisfactory state as regards sanitation by ample accommodation for each description and caste of labourer employed, and by complete latrine arrangements, which should be on the dry-earth system; careful provision being made for the removal and burial at a distance from the camp of all the excreta and refuse about the place. Any fouling of the soil and neglect to use the latrines should be promptly punished.

It would, however, be with reference to ensuring the safety of working in a mine that the services of a Government inspector would be chiefly required.

Accidents happen from several preventible causes:—

(1). Neglect of properly timbering loose ground; insufficient examination of existing timber, and want of proper renewals.

It should be the duty of the inspector to visit all parts of the mine, and see that proper attention was given to this subject. If his suggestions were not carried out, and any accident happened from this cause, the manager should be held responsible.

(2). Careless use of explosives.

This is a subject of much importance, and it is often neglected. I have known cases of accidents, some fatal, arise in the following manner:—The workmen have bored, say four holes, the charges of dynamite are placed therein and they are fired. Perhaps one of the charges does not explode owing to bad fuze or detonator. The cooly who fires the fuze does not listen to the number of discharges, or perhaps they go off simultaneously, and he cannot tell whether all have exploded. The fuze of one of the charges has smouldered almost to the detonator but has not fired it, the charge, therefore, remains in the hole; the workmen resume their boring for another blast and probably one of them—of course more frequently one of a fresh shift of men—thrusts his drill into the hole containing the unexploded cartridge, and the result is very likely to be destruction.

The remedy for this is obvious. It should be necessary for the manager to have a trustworthy maistry to be present at the firing of each set of holes, and the lengths of fuze should be so arranged that there should be a distinct interval between each discharge of dynamite, so that there would be no difficulty in counting the number of explosions. Of course, this refers to hand-lighting of the fuze. In cases where a large number of holes are fired by electric current, this would be impossible, but the misfire of a cartridge is very unusual when this method is employed. After the explosions the maistry should carefully examine any unbroken holes with a wooden rod before drilling is recommended.

(3). Sending drills, crow-bars, and other tools down a shaft in a small skip or bucket unfit to carry them, when they are apt to tilt over and fall on workmen below.

(4). The foolish practice of one or more men going down in such a skip or bucket.

These are not at all uncommon causes of accident. The remedy is to insist upon workmen going down and up the shaft in a properly made cradle or cages;

that tools be sent down in suitably-shaped receptacles, so that they cannot overbalance; and that skips or "kibbles" should be used only for their proper purpose, that is, the bringing up of dirt or stone.

(5.) The breaking of any portion of the hauling gear.

To prevent mishaps from this cause, careful and constant inspection of the machinery and rope is necessary. A set of workmen should not be allowed to go down in a cradle until a test-weight at least three times as heavy as their united weight had been lowered in the shaft. This would be very necessary after a long stoppage of work or in wet weather when the wire rope may have become weakened from rust, over-strain or other causes.

(6.) Unguarded belting and fly-wheels.

These should always be carefully protected by wooden or iron railings. I remember a case of the death of a native from his cloth getting caught in the belting close to a large pulley under which he was dragged and crushed.

(7.) The sudden flooding of the mine.

This is an accident that is very rare, and only caution in driving a locality likely to let in water, and the efficient state of ladder-ways and hauling gear are necessary to provide against danger from this cause.

The above remarks refer to all mines; but in addition to the accidents enumerated, there are others arising from naked lights in coal mining. It is only necessary to copy the English Act in reference to this matter.

I have said that I consider a Government Inspector for each Presidency an absolute necessity, if anything is to be done at all to improve the safety and sanitary condition of the mines therein, and he would find his time fully occupied in carrying out his duties thoroughly.

As the most important mining centre in this Presidency is at present in the Colar field, the work of an inspector would mostly consist of frequent visits to the mines in that place. There is very little doing in the Wynaad, and this may not improve in future. I do not quite know what is being done now in the northern part of the Presidency, but I presume an inspector for the whole would be sufficient. He could easily make a thorough inspection of the Mysore mines once a month, and of those in the Wynaad and the north once in three months.

He should see that the workmen are properly housed, and that a supply of good water and a stock of their staple food were procurable. He should also see that all explosives were safely and securely stored.

So long as mining enterprise is carried on by private companies, the inspector could not interfere in any way with their management of mines outside the matters to which I have alluded; but I think he should be empowered to call for information which would enable him to make a monthly return of the particulars enumerated in clauses 1 to 7 of paragraph 14 of the circular of the Government of India, which is the subject of the proceedings of the Board of Revenue now under notice.

EXTRACT from the Proceedings of the Board of Revenue (Land Revenue), Madras,—No. 390, dated the 30th June 1891.

Read the following:—

Government Order, dated 18th June 1891, Mis. No. 3598 (Revenue).

Read:—

Letter from Sir E. C. Buck, Kt., Secretary to the Government of India, Revenue and Agricultural Department, to the Secretary to Government of Madras, dated Simla, 29th May 1891, Circular No. 1124-25-2 M.

Order.—The Board of Revenue is requested to furnish at a very early date, the information asked for in the above circular, and to submit its opinions on the main points referred to therein.

2. The Board's attention is drawn to the concluding sentences of paragraphs 7 and 12 of the circular.

Resolution.—The statistical accounts show that there are a large number of mines in Madras, but do not show how many of these are underground. All Collectors will, therefore, be requested to report whether there are any underground mines in their districts, and if there are, to supply the information indicated in paragraph 14, and to initiate the inquiries indicated in paragraph 12.

2. The Board will be glad also if Collectors can gather any useful information or suggestions in regard to the points indicated in paragraph 3 from experts or commercial firms in their districts. The Collector of the Nilgiris could probably obtain much useful matter from the mining community in the Wynaad, and the Collector of North Arcot could perhaps obtain similar information from the mining community at Colar; other Collectors may know of experts in their districts who would be willing to offer suggestions.

3. An early reply is requested.

EXTRACT from the Proceedings of the Board of Revenue (Land Revenue), Madras,—No. 660, dated the 20th November 1891.

Read again :—

Proceedings of the Board of Revenue (Land Revenue), dated 30th June 1891, No. 390—requesting Collectors to report upon the proposed mining legislation.

Read also :—

Collectors' Reports.

Resolution.—With reference to Government Order, dated 18th June 1891, Mis. No. 3,598, calling upon the Board to furnish the information asked for in the Government of India Circular dated 29th May 1891, No. 1124—25-2 M., on the proposed mining legislation, and to submit its opinion on the main points referred to therein, the Board begs to state that Collectors were requested to report whether there are any underground mines in their districts, and if so, to supply the information indicated in paragraph 14 of the Government of India Circular, to initiate the inquiries ordered in paragraph 12, and to endeavour to obtain information or suggestions regarding the other points under reference from experts or commercial firms in their districts.

2. In reply to the Board's call, 18 Collectors report that there are no underground mines in their districts, and that they cannot offer any information or suggestions regarding the points indicated. The Collector of North Arcot suggests a reference to the Resident at Mysore regarding the gold mines worked in Kolar, as the local mining authorities are not willing to afford any information. The only Collectors who have furnished any information on the subject are those of the Nilgiris, Malabar, Coimbatore, and Godavari, as it is only in these districts that there is any underground mining in this Presidency. The mines are gold mines in the first three districts, and a coal mine recently established in odavari. The information furnished by these four Collectors is embodied in a tabular statement appended to these Proceedings.

3. As regards suggestions for the Act that is to be framed, the points on which the Board's opinions are invited are the following :—

(1) The employment of women and children underground.
(2) The regulation of hours of work.
(3) Technical matters, such as single shafts, &c.
(4) Non-interference with railways and presumably other surface rights.
(5) Returns, plans, notices and abandonment.
(6) Board of inspection, grant of certificates, &c.
(7) Rules to be framed regarding sanitation, &c.

4. As regards the first point, the Board begs to submit that no women or children are as yet employed underground in the mines in this Presidency, and that there is a general consensus of opinion that none are wanted. Mr. Phillips, of the Godavari Coal Mining Company, speaking with the weight of long experience, says that the employment of women underground has an immoral tendency, that their work there can be done as well by men, and that the limit of age for boys may be fixed at 10. It is clear that neither women nor boys can be used to dig coal or quartz, and that they can only be used to move it from the seam to the shaft. This apparently is not very severe work, but the conditions of underground mining are such that only persons in full possession of their senses and powers ought to be so employed, as, in the case of an accident occurring, a child or a woman is in a far worse condition than a man. Seeing that none are so employed at present, and that the objections, on which the Berlin recommendations are based, apply also in the opinion of the Board to this country, the Board recommends that neither females nor boys should be allowed to be employed in mines under ground. No restrictions appear to be required in regard to labour above ground, this being of an ordinary description and including light jobs which women and children can easily do.

5. *Second point.*—Leaving women and children, whose employment underground the Board proposes to prohibit, out of account, the limitation of the working hours for men prescribed in the Indian Factories Act, 1891, amounts only to half an-hour's stoppage in the middle of the day, and a Sunday holiday. The Sunday holiday might be kept in the case of mines, but the half-hour mid-day stoppage is not necessary, as the men seem to work in two shifts of eight hours each, one a morning shift, and the other an evening one, and each presumably composed of different men. The Board considers, however, that half an-hour should be allowed to these gangs in the middle of each shift. If the working time of a shift is limited to eight hours, excluding this rest, and the employment of the same labourers on more than one shift daily prohibited, nothing more will be required. This rule should be applied to underground workers, and to machine-men working above ground, but not to mere cooly labour above ground.

6. *Third point.*—The reports received from the collectors, embodying the opinions of experts on the various technical matters, such as single shafts, &c., which may have to be dealt with, are submitted in original to Government.

7. *Fourth point.*—In connection with the advisability of making provision for the protection of railways, the Board begs to suggest that such protection should cover all Government buildings, and that the local government should be given power to prevent the commission or omission of any act likely to endanger the public safety, *e.g.*, anything tending to undermine a town or village.

8. *Fifth point.*—As regards returns, plans, &c., the Board is of opinion that some returns should be prescribed as is done in the English Coal Mines Regulations Act of 1887, but this is a matter of detail to be worked out separately. Plans are of course very necessary, and Section 34 of the English Act might be adopted almost as it stands. The period of three months allowed in the English Act to the owners of mines for bringing the plans up to date does not,

not, however, appear necessary, as this can and ought to be done within a few days. The engineers in charge of the mines are expected to know in what direction they are working, and at what rate, and there seems to be no difficulty in planning this, so far as this Presidency is concerned. The sections of the English Act as regards notices and abandonment may also be adopted.

9. *Sixth point.*—The first thing that a board, in whose hands would be vested the general control of mines, and the examination of candidates for mining certificates, would require, would be considerable practical mining knowledge. This is not likely to be found in the Geological Department or the Public Works Department, and it seems necessary, therefore, that Government should get out a specialist from England on an adequate salary, and constitute him Inspector-General of Mines. With him might be associated, as suggested by the Government of India, an officer of the Geological Department, an officer of the India Public Works Department, and two Indian mine owners or mining engineers. The addition of a local officer of the Public Works Department, would not, in the Board's opinion, be necessary, as such an officer would have no special knowledge of mining. This Board would have the general control of mining operations, and would conduct examinations for certificates, advise Government as to rules, check inspection reports, &c. For the purposes of inspection, the board should have attached to it, and not to the Geological Department, at least two trained inspectors, subject to the disqualifications set forth in Section 40 of the English Act. One inspector for the whole of India will not be enough if anything like real inspection is required to be done.

10. As regards certificates of fitness, the Board does not consider that the distinction between first class and second class certificates laid down in the English Act is required here for the present. It will be sufficient to require that each mine shall be under a responsible manager, who must be in possession of a certificate of fitness to be granted under the Act, or of a certificate which would entitle him to hold a similar post in the United Kingdom.

11. *Seventh point.*—Referring to sanitation, the Board recommends that provision be made for the erection of latrines, for water-supply, for wholesome bazars and food, for construction of drainage, and for hutting above ground, and for dry-earth closets and supply of clean water to drink under ground.

APPENDIX

DISTRICTS.	I. The Names of Collieries or other Under-ground Mines in the Province, and by whom each is owned.	II. The Number of Men, Women, Girls or Boys employed in each Mine, and the Ages of such Girls or Boys. The Numbers of each Class employed Above and Below Ground should be shown separately.	III. The Hours of Labour ordinarily performed by each Class, the Hours of Work Above and Below-ground being stated separately.
Godavari District -	Thotapally Colliery, (Godavari Coal Mining Company, Limited). Mr. E. H. Phillips, certified Mining Engineer.	No women are employed above or below-ground. Fourteen men are employed in sinking pits below. Thirty-six men and 10 boys are employed above-ground.	Eight hours in sinking pits only. No under-ground works have been opened as yet. The working hours above-ground are 10 hours (from 6 a.m. to 6 p.m.), exclusive of the 2 hours intervals for meals.
Malabar District -	Teriot Mining Company (Limited), of Rotterdam, the property of Dutch capitalists.	No women are employed on the mine. The average number of men employed under-ground is 60, and the number of men and boys above-ground 65 and 6, respectively, the latter being about 14 to 15 years of age. No boys are employed under-ground.	The working hours on the surface are from 7-30 a.m. to 5 p.m. The work underground is performed in shifts of 8 hours each.
Nilgiris - - -	(1) Phœnix Mine, Pundalar, Indian Consolidated Gold Company (Limited). Manager Mr. C. A. Paterson.	Worked by 40 day labourers and 150 contractors' coolies, the labour being derived mostly from the west coast for underground work, which is very seldom exacted from day labourers. No women, boys, or girls are employed.	Day labours above-ground, 7 a.m. to 4-30 p.m.; contractors' coolies under-ground—3 shifts of 8 hours each nominally, but really 6 or 7 hours. Battery coolies—12 hours, work being comparatively light.
	(2) Perseverance Mine, Devala, Perseverance Gold Mining Company (Limited), London.	Women and girls not employed either above or below-ground, and no boys under-ground. Only 20 men employed underground and 10 men and 3 boys from 14 to 17 years above-ground.	Labourers above and underground—8 hours. Millmen—12 hours, for which they draw extra pay and light work.
	(3) Harewood Mine, Devala. New Devala Moyur Gold Mining Company (Limited). Manager for (2) and (3) Mr. A. Adams.	Sixty-five hands employed underground, and 25 men and 4 boys, aged between 9 and 15, above-ground. Women occasionally employed above-ground on light work to the advantage of their husbands, who are labourers.	

APPENDIX.

IV. The Nature of the Work Performed; and in the Case of Women and Children, whether it can be Performed by Men.	V. The Wages ordinarily given for each Class of Labourer, of each Class of Work Above and Under-ground.	VI. The Character of the Machinery, and whether Single or Double Shafts are attached to the Mine.	VII. The Number and Character of Accidents, if any, which have occurred since the Mine was established.
Men are employed for sinking pits. Women may do surface work. The work performed by boys could be done by men, but it is light and boys can do it as well.	Men are paid 6 annas each per diem. Women are paid 4 annas. Boys are paid 1½ annas.	Double cylinder winding engine, dil of cylinder 8″ stroke 15″; 20 H.P., new series—a portable boiler. Only one shaft in course of being sunk to coal.	No accident of a serious nature has occurred.
The work under-ground consists in driving tunnels; there are no shafts in this mine, the hilly nature of the country allows of adits being driven at various levels, naturally a much cheaper and quicker way of working than by shafts. The surface work is chiefly the sending of quartz to the battery by wire rope, tramways, &c., and attending to the milling thereof.	All under-ground work is done by contract at rates varying from 1 rupee in soft ground to 6 rupees in the hardest rock (exclusive of the value of explosives used) per foot of tunnel driven. The tunnels are 4 to 5 feet wide and 6 feet high. The miners earn on an average 8 annas per day. The surface coolies are paid 5 annas per day for men and 4 annas for boys.	There being no shafts, there is no under-ground machinery. The boring in the tunnels is done by hand-drills. The battery for crushing the quartz consists of 10 heads of gravitation stamps and two amalgamators driven by a turbine.	During the 2 years the mine has been at work, two accidents of the same nature happened. One was under-ground in driving a tunnel and the other in cutting a drain along the hill side. In each case a man was picking away the earth from under a boulder when the stone slipped and fell on a leg causing fracture. Both have recovered.
Day labourers fill trucks, fill fuel and do ordinary odd jobs. Contractors' coolies break quartz, drive levels and truck quartz to mouth of mine. Battery coolies are employed in feeding the boxes, attending to tables and oiling machinery.	Surface cooly—5 annas per diem. Contractors' cooly—paid by task; earns 8 annas per diem when only working one shift. Battery coolies are paid according to work exacted, and to skill and knowledge, and earn from 1¾ annas to 6 annas per shift.	A battery. A 40-H. P. engine only used in dry weather. A 40 H.P. turbine. An 8 H.P. winding engine at head of the inclined tramway. There are no perpendicular shafts, the mine being worked by horizontal adits, of which there are three, connected with each other, so that when one falls in the others could be used.	Only one accident occurred during the last 8 years, when a mass of quartz, loosened by blasting, fell on and killed a cooly.
Work under-ground is necessarily severe.	Under-ground labour from 6 to 12 annas per diem according to work and ability. Expert labourers, artizans, and gangers from 12 annas to 2½ rupees a day. Labourers above-ground paid from 5 to 6½ annas, according to the work. Artizans and experts at special work in milling from 12 annas to 1½ rupees per day. Boys and women paid from 2½ to 3½ annas.	Air compressor and rock-drilling plant is being put up to be worked by steam, which is also the motive power employed for the sawing and milling machinery. Steam power is used for the stamp air compressor and rock drilling plant; but the winches at this mine for hoisting the quartz up the under-ground winzes are worked by compressed air. No pumping machinery is at work. The little water in the mine is hoisted out in buckets by the winches. Both (2) and (3) are worked by adits. There are no shafts, except single ones of shallow depth which were put down to ventilate the mine, and these are never used for inlets or outlets. The third mine is entered by adits, the upper one being connected with the lower by winzes. From the lower adit the mine extends still lower under-ground by winzes. One of these, being a vertical one, is used for hauling out the quartz. The others, which are inclined, are used for ladder-ways.	None. Before the present Manager's time two or three men were killed by the hand-drill striking on unexploded dynamite charge which had previously missed fire and been unnoticed by the blaster.

District.	I.	II.		III.			IV.	V.	VI.	VII.
	——	——	Number of Men.	Number of Hours.	From	To	——	Wages per Diem.	——	——
	Cowdalli Blocks.									
	A. Block :	Under-ground :						*R. a. p.*		
	(1) Shaft A-1	Miners (moplahs)	12	8	7 a.m. to 3 p.m. 3 p.m. to 11 p.m. 11 p.m. to 7 a.m.	3 p.m. 11 p.m. 7 a.m.	Drilling holes in rock with jumpers and sledges. Removing stone and placing it in buckets to be hoisted.	12		
		Blasting maistry	1	8	ditto	ditto	To bring the dynamite down the mine after the other men have reached the top or a safe level, to place the cartridges in position to make the tamping, and finally to ignite the fuse.	12		
		Timbering carpenter	1	8	7 a.m.	3 p.m.	To prepare timber for the shafts and level and to place it in its proper position in the shafts.	1 8		
		Above-ground :								
		Winch coolies	9	10	7 a.m. to 5 p.m. 5 p.m. to 7 a.m.	5 p.m. 7 a.m.	To work the winches for removing stone ; work not constant from 5 p.m. to 7 a.m.	4		
		Blacksmiths	2	10	ditto	ditto	To repair drills and other iron work still required in the mine	13		
		Hammermen	2	10	ditto	ditto		4		
		Sawyers	2	8	7 a.m.	3 p.m.	To fell trees and cut them into wood suitable for mine timber ; work constant.	13		
		Under-ground :								
	(2) Shaft A-2	Local miners	12	8	ditto	ditto	Same as for miners in Shaft A-1	6		
		Blasting maistry	1	8	ditto	ditto	Same as for Shaft A-1	12		
	B. Block :	Under-ground :								
	(3) Shaft B	Miners	24	8	7 a.m. to 3 p.m. 3 p.m. to 11 p.m. 11 p.m. to 7 a.m.	3 p.m. 11 p.m. 7 a.m.	As for Shaft A-1	12	Only winches of the ordinary well type are used at present. The winches are carefully inspected and ropes used ; if at all damaged, are rejected. Any flaw in the iron work of winches or on any other part is examined, and, if likely to affect the safety of the mine, rejected. Single shafts have been used in all instances. The shafts are properly timbered.	No accidents have occurred in the mines.
		Blasting maistry	11	8	ditto	ditto	ditto	12		
Combatore District		Above-ground :								
		Winch coolies	8	10	7 a.m. to 5 p.m. 5 p.m. to 7 a.m.	5 p.m. 7 a.m.	As for Shaft A-1, work not constant from 5 p.m. to 7 a.m.	4		
		Blacksmiths	2	10	ditto	ditto	ditto	13		
		Hammermen	2	10	ditto	ditto	ditto	4		
	C. Block :	Under-ground :								
	(4) Tunnel C (working).	Miners	18	—	—	—	As for Shaft A-1	As for Shaft A-1.		
		Blasting maistry	1							
		Above-ground :								
		Blacksmiths	2							
		Hammermen	2							
	D. Block :	Under-ground :								
	(5) Shaft D	Miners	12	—	—	—	As for Shaft A-1	As for Shaft A-1.		
	E. Block :	Under-ground :								
	(6) Shaft E	Local miners	12	—	—	—	As for Shaft A-2	As for Shaft A-2.		
	Porasayoundenpalayam.									
	I. Block :	Under-ground :								
	(7) Shaft	Miners	12	—	—	—	As for Shaft A-1 of Cowdalli	As for Shaft A-1 of Cowdalli.		
		Timbering carpenter	1	8	7 a.m.	3 p.m.	As for Shaft A-1 of Cowdalli	13		
		Above-ground :								
	All the above seven mines belong to the Kollegal Mining Company (Limited).	Cooly	1	—	—	—	As for Shaft A-1 of Cowdalli	As for Shaft A-1 of Cowdalli.		
		Blacksmith	1							
		Hammerman (working)	1							
		Sawyers	2							

Note.—(1) One timbering carpenter, two sawyers, and one cooly are working in all the six mines in the Cowdalli village.
(2) It appears that at present only men are working in the mines.
(3) The mines are all in an early experimental stage.

EXTRACT from the Proceedings of the Government of Madras, Revenue Department, No. 55, dated the 16th January 1892.

Read—

Proceedings of the Board of Revenue (Land Revenue), No. 660, dated 20th November 1891.

Read also the following—

Proceedings of the Board of Revenue (Land Revenue), No. 8821 Mis., dated 11th December 1891, on letter from the Acting Collector of Malabar, No. 1086, P. Genl., dated 11th November 1891.

In continuation of my letter, dated 12th September last, reference on Circular No. 3636—91 P., I have the honour to forward herewith a note on the proposed mining legislation furnished by Mr. H. Lyons, manager of the Teriot Gold Mines in Wynaad, and received through the deputy collector.

Resolution.—Mr. Lyons' note will be submitted for the information of Government, in continuation of Board's Proceedings, No. 660, dated 20th November 1891.

ORDER thereon by the Government of Madras.

WITH the foregoing Proceedings the Board of Revenue furnishes the information called for by the Government of India in paragraph 14 of its Circular, No. 1124-25—2 M., dated 29th May 1891, regarding the proposed legislation for the inspection and regulation of mining operations in India, and also submits its opinion on the main points referred to in the Circular.

2. In 1884 the Government of India inquired whether a Mining Act applicable to the whole of India was required, either with reference to the then condition of the mining industry, or to its possible development in the immediate future. This Government was then of opinion that so far as this Presidency was concerned no Mining Act was required, as there were no coal mines in this province and the gold mining industry had for the most part resulted in failure. The Board's Proceedings first read above show that mining operations have not since 1884 progressed to such an extent as to call for legislation to regulate them. There is no underground mining in this Presidency except in the four districts of the Nilgiris, Malabar, Coimbatore, and Godavari, the industry in the first three districts relating to gold, and that in the last to coal. The former industry has, indeed, been carried on in this Presidency for several years past, but no material progress has been made since 1884, and as regards coal mining, regular operations have yet to begin. In these circumstances, and having regard to the fact that the considerations which have mainly induced the Government of India to undertake legislation, viz., regulation of the labour of women and children, and protection of railways from undermining operations, have at present no application to this Presidency, His Excellency the Governor in Council is of opinion that the proposed mining legislation need not be made applicable to this Presidency at the outset, but that it will be sufficient if power be taken to extend it to this and other provinces similarly circumstanced, wherever such extension may be found necessary.

3. With regard to the questions on which the opinion of Local Governments is asked, His Excellency the Governor in Council concurs in the views expressed by the Board of Revenue, subject to the following remarks:—

(i.) As regards the employment of children underground, this Government considers that none should be so employed who are under 12 years of age, and that in the case of children between the ages of 12 and 16 a certificate of fitness to work underground should be required, and the hours of labour regulated as in Section 7 of the Indian Factory Act.

(ii.) As regards adult labour His Excellency in Council would make no distinction between factories and mines.

 (iii.) The

(iii.) The Board suggests that the protection from underground mining contemplated in the case of railways should be extended so as to cover all Government buildings, and that Local Governments should be given power to prevent the commission or omission of any act likely to endanger the public safety, *e. g.*, anything tending to undermine a town or village. His Excellency the Governor in Council, while supporting this suggestion, considers that power should also be given to Local Governments to permit such undermining operations in special cases, on grant of adequate compensation, as it would be a mistake to absolutely prohibit the working of a valuable seam under a village which might consist only of a few worthless huts.

(iv.) This Government agrees in the Board's remark in paragraph 8 of the Proceedings that the period of three months allowed in Section 34 (*c*) of the English coal Mines Act for bringing plans up to date is too long, and considers that one month would be sufficient for the purpose.

4. Ordered, that the following letter be despatched to the Government of India.

From *S. E. J. Clarke*, Esq., Secretary, Bengal Chamber of Commerce, to the Secretary to the Government of India, Home Department; No. 64—92, dated Calcutta, the 22nd January 1892.

THE Committee of the Chamber of Commerce have been favoured with a copy of the memorial, dated 9th December ultimo, addressed by certain coal proprietors in Bengal to His Excellency the Viceroy and Governor General of India in Council. The committee have read the memorial with special care and attention, because of the importance of the subject with which it deals, and of the far-reaching consequences of legislation of the character deprecated by the memorialists. Their statement of the case is at once moderate and full, and, in the opinion of the committee, entitled to the greatest weight. They support the conclusion of the memorial that legislation is uncalled for as strongly as they possibly can. They are convinced that nothing has occurred to show any necessity for legislation intended to regulate mining enterprise in India; and that, if such a necessity were to occur, English mining laws would form an altogether unfit model for mining enactments in India. They would point out that the great mineral and metalliferous deposits of India may yet be a source of great prosperity to the people. At present mining, and industries depending upon it, have advanced but a little way, and occupy a position where it is much easier to obstruct than to foster them, and where interference would certainly operate to turn capital in other directions. To take the case of coal, any increase in the cost of this article at the pit's mouth would seriously affect the railways throughout the country, and would effectually retard that export of Indian coal which of late has begun to find a place in the Trade Returns.

The committee can find many arguments in support of the contention of the memorial, but they fail to find a single argument tending to show that mining legislation is either called for, or likely to prove anything but mischievous, as regards the development of the infant industries of this country.

To His Excellency the Viceroy and Governor-General of India in Council.

Memorial of certain Coal Proprietors in Bengal.

Sheweth—

THAT your memorialists have been informed that it is in contemplation to legislate in India on the basis of the English Coal Mines Regulation Act.

2. That some years ago the Government of Bengal made inquiries as to the advisability of introducing a "Mines Act." As the results of such inquiry, the Government notified to coal proprietors in their No. 1623–30 I. R., of 21st September 1885, that "no necessity for legislation existed."

3. That

3. That your memorialists fail to see what changes have occurred in the subsequent six years to create such a necessity. As the subject, however, has again occupied the attention of the Government, they desire to place before the Government their views on the subject.

4. That your memorialists desire to point out—

(*a*)—That little or no analogy exists between the case of the labourer working in the Indian coal mines, and that of the employés of collieries in Europe.

(*b*)—That the introduction of regulations based on a false analogy, and unsuited to the labour conditions and requirements of miners in India, cannot fail to operate most prejudicially to the further development of a comparatively young industry, and must prove directly injurious, in the same ratio, to the individual miner.

5. That the great want of nearly every colliery in Bengal is "labour." By its short supply the output is curtailed out of all proportion to the raising power and the equipment of the collieries.

6. That under these circumstances the miner is absolutely untrammelled, and works little or much, just as the whim or the temporary necessity drives him.

7. That very few miners indeed work more than 30 hours per week, which is very much below the minimum in the United Kingdom. It must be remembered, too, that this 30 hours is not all work, as the men frequently, during the time they are in the mine, stop work entirely.

8. That the women are almost exclusively employed in carrying coal, cut by those with whom they are working, and in screening small coal.

9. That if the working of women in the pits were interfered with by legislation, it would press most injuriously both upon the men and women employed.

10. That those women who assist the coal cutters are not employed by the manager. The manager employs the coal cutter, and pays him a fixed rate per bucket of coal cut. The coal cutter employs and pays out of this rate his own assistants. The general rule is for 50 per cent. of the total earnings to be retained by the coal cutter, and 50 per cent. to be given by him to his assistant. Very naturally the coal cutter prefers to employ some member of his own family to assist him in his work, thereby retaining his total earnings in his family; and the assistant so employed is, if possible, his wife. If, however, women be stopped from working underground, the coal cutter must employ a man (if he can get him) to assist him, and thus one-half of his earnings will go out of his family, to support which the remaining half will not suffice.

11. That if to retain his present rate of income without the assistance of his wife he had to work twice as hard, he would naturally object; and, leaving the mine, take to other work in which his wife could assist him; for he would naturally argue, "why should I work doubly hard to maintain my wife in idleness?"

That the nature of the work performed by the women is very light, compared with that done by women above ground, especially those engaged in cultivation, earth-cutting, building, and other similarly laborious occupations; and, as may be inferred from the foregoing paragraph, they could easily do more if their men did.

12. That most coal cutters refuse to work at any colliery if their women cannot also be employed; and instances are known in which whole gangs of men have left one colliery to go to another, where there is more work for their women.

13. That it would be oppressive to prevent women working underground; as in cases where the husband is, from illness or accident, unable to work, the present earnings of the wife, added to sick pay from the company, keep the family; and, but for this, the whole family would starve.

14. That it would also bear harshly, to prevent the labour underground of many women who have from childhood been accustomed to underground work, and who, having lost their husbands, are entirely dependent upon their individual labour for support; such women frequently form themselves into gangs, and work together in the mine in clearing out dust from the working places; they make a living easily in the way they are used to, and live a life of useful and contented labour.

15. That the argument against the employment of women, on the score of morality, has no application in the case of Indian miners. The women, as a rule, work with their husbands and male relations, and their morality is far more effectually safeguarded whilst working below than it would be were they allowed to remain above, unprotected and unwatched.

16. That children do but light work, and are, in almost every instance, employed by their parents.

17. That in this way they earn an easy livelihood early in life, and being associated with their parents in work, are protected far more effectually than if they were allowed to remain away from the collieries uncared for by their parents.

18. That thus the children become used to the mine, and are gradually, when old enough, given a little work to do for their parents, and if any law be passed forbidding children under certain age to be taken into a mine, it will deprive many men of a portion of their earnings, by making it necessary for some working member of the family to remain at home to take charge of the non-working members.

19. That there has been no grievance in connection with the work of coal mines in India which in any way calls for protective or restrictive legislation; on the contrary, in consequence of the pits in India being more or less shallow, it is very rare indeed to meet with the record of any serious accident.

20. That in this respect it compares most favourably with all other industries both in this country and in Europe.

21. That the great depth of mines in the United Kingdom makes it necessary to sink as few pits as possible, on account of their enormous expense; so that the number of seams worked, and the area of workings in each seam from the one pair of pits, are frequently great; and this, together with the gas met with in the various mines, and the smoke from powder used in blasting down the coal, render the task of ventilating the mines a most important and difficult one, requiring all the thought and care of trained managers, who have spent years in studying the physical difficulties to be overcome, and the most practical and scientific way of overcoming them.

22. But that in India, owing to the shallowness of the mines, it is far cheaper to sink a number of pits or inclines than to work a large area of coal from one or more of them; therefore, most managers find the number of pits they have, all connected underground, a positive nuisance; and it is usual to find at least five or six pits, and frequently as many as 10 to 15 pits and inclines, connected with the same workings underground, so that there are abundant inlets and outlets for a free circulation of air, and means of exit for the workpeople, should any danger threaten.

23. That, again, the seams of most mines in the United Kingdom are thin, whereas there are few working in India less than 10 feet thick, and most are about 20 feet thick. This, again, renders it easy to ventilate them.

24. That the lithological conditions are very much more favourable to mining in India than in the United Kingdom, and that the falls of roof and sides, by which more men are killed in the United Kingdom than by explosions, very seldom are the cause of an accident in India. In this connection it is of importance to remember that the rocks forming the coal measures of the Raneegunge, and other great coalfields of India, are much more solid, and very much less dangerous and difficult to deal with, than the shales, &c., which occur so frequently in the carboniferous formation of the United Kingdom.

25. That

25. That your memorialists beg to state their conviction that if the provisions of the English Coal Mines Act, regarding "Returns, Plans, Notices" and examinations of the mines, under the ventilation and machinery clauses, be enforced in any Indian Act, the effect, in enhancing the cost of coal, will be as onerous as it is unnecessary.

26. That the English Act requires the appointment of a competent man as "fireman," who, amongst other duties, has to go into every working place in the mine every morning, to see and report, before the miners are allowed to enter, that the ventilation is good and sufficient, and the places free from gas. For this work in India a European assistant would be required; and, as one could not possibly inspect all the working places in an extensive colliery, two or three, or perhaps four, would be required to perform a wholly unnecessary task, as there are no outbursts of gas, and no likelihood of falls of roof to interfere with ventilation, both of which possibilities have to be so carefully watched and guarded against in the thin and gaseous mines of the United Kingdom.

27. That, again, a second examination of the works above and below ground, including sides, roof, and timbering of working places and main roads, has to be made during the day; and this out here would also have to be made by a European assistant; and that it is probable that, in collieries which are now well and sufficiently looked after by a manager and one underground assistant, there would be required, at the very least, two extra underground European assistants.

28. That in face of these facts and reasons, your memorialists would respectfully urge upon the Government the inadvisability of crippling this most important industry by legislative regulations and restrictions.

29. That if, however, the Government, notwithstanding the arguments and facts herein adduced, should still be inclined to legislate, your memorialists would request the Government, as a condition precedent, to appoint a Commission to investigate locally, and report upon the necessity or otherwise for such legislation.

And your petitioners will ever pray, &c.

Apcar & Co.,
Messrs. Apcar & Co.'s Collieries.

F. W. Heilgers & Co.,
Managing Agents,
Borrea Coal Co., Ld.

T. B. Cass & Co.,
Managing Agents,
Bengal Nagpur Coal Co., Ld.

Jogendro Nath Mookerjee,
Proprietor,
Begonia Colliery.

Shib Kisto Daw & Co.,
Proprietors,
Sheebpur Colliery.

A. B. Miller,
For Bengal Coal Co., Ld.,
Chairman of Meeting of Coal Proprietors.

Balmer, Lawrie & Co.,
Managing Agents,
New Beerbhoom Coal Co., Ld.

Macneill & Co.,
Managing Agents,
Equitable Coal Co., Ld.

Bird & Co.,
Managing Agents,
Burrakar Coal Co., Ld.

Kilburn & Co.,
Managing Agents,
Raneegunge Coal Assn., Ld.

Gordon Stewart & Co.,
Managing Agents,
Damooda Coal Co., Ld.

Calcutta, 9 December 1891.

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
BENGAL. BURDWAN.								
1. Kendua, Bengal Iron and Steel Company, Limited, Barakar.	Men	50	—	60	—	110	8 hours	8 hours
	Women	45	—	Nil.	—	45		
	Girls	10	Over 10 and under 16 years	10	Over 10 and under 16 years	20	No fixed hours of labour for miners; descend when they like.	
	Boys	8		8		16		
2. Ghusick, proprietor, Mr. J. Chater, Asansol.	Men	68	—	75	—	143	Optional on the contract system.	
	Women	26	—	12	—	38		
	Girls	8	Over 10 and under 16 years	4	Over 10 and under 16 years	12		
	Boys	4		4		8		
3. Charumpur, proprietors, Messrs. Apcar & Co., Calcutta.	Men	50	—	200	—	250	No special hours, contract system.	
	Women	45	—	22	—	67		
	Girls	—	—	12	Over 10 and under 16 years	12		
	Boys	—	—	3		3		
4. Gangutia, Bengal-Nagpore Coal Company, Limited.	Men	61	—	67	—	128	8 hours a day.	4 to 6 hours a day.
	Women	20	—	24	—	44		
	Girls	5	Over 10 and under 16 years	10	Over 10 and under 16 years	15		
	Boys	7		9		16		
5. Mohunpur, Barakar Coal Company, Limited.	Men	126	—	200	—	326	9 hours a day.	No fixed time
	Women	182	—	58	—	240		
	Girls	7	Over 10 and under 16 years	1	Over 10 and under 16 years	8		
	Boys	10		2		12		
6. Panuria Colliery, Barakar Coal Company, Limited.	Men	64	—	122	—	186	As in the case of Mohunpur Colliery above.	As in the case of Mohunpur Colliery above.
	Women	71	—	27	—	98		
	Girls	8	Over 10 and under 16 years	—	—	8		
	Boys	—		—	—	—		
7. Chota Dhemo Colliery, Laik & Co.	Men	100	—	175	—	275	7 hours	Nominally 7 hours.
	Women	176	—	100	—	276		
	Girls	14	Over 10 and under 16 years	15	Over 10 and under 16 years	29		
	Boys	12		20		32		
8. Begunia Colliery, Laik & Co.	Men	80	—	141	—	221	ditto	ditto
	Women	70	—	80	—	150		
	Girls	11	Over 10 and under 16 years	12	Over 10 and under 16 years	23		
	Boys	9		13		22		
9. Doomrana Colliery, Gonesh Chunder Nundy & Co.	Men	5	—	35	—	40	5 hours daily.	8 hours daily.
	Women	3	—	10	—	13		
	Girls	4	2 over 10 and under 16, and 2 under 10 years	8	Over 10 and under 16 years	12		
	Boys	—		4		4		
10. Banbahal Colliery, Babu Jaggunnath, Marwari, of Raniganj.	Men	4	—	24	—	28	8 hours daily.	8 hours daily. Coal-cutters on contract.
	Women	6	—	6	—	12		
	Girls	—	—	8	Over 10 and under 16 years	8		
	Boys	—	—	8		8		

Circular, No. 1124 M., dated 29th May 1891, regarding Collieries and Mines in India.

4. Nature of Work, and, in Case of Women and Children, whether it can be Performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts are attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Screening, despatching, and coke making, &c. Also other incidental work.	Cutting, loading, raising of coal.	Miners and male labourers on contract rates, 4 to 12 annas per day.	Adult male labourers, 3 to 4 annas per day: women, 2 annas per day; boys and girls, 6 to 8 pice per day.	Very good; English manufacture.	Double shafts.	Very few	Trivial.
The work assigned to women and children both above and below ground is light, and physically suited to them. Work consists of removal of broken coal and dust or slag, the men wedging the coal and women assisting in carrying it.		3 to 4 annas per diem. 1½ annas per diem. 1 to 1½ annas per day. Skilled labourers 6 annas to 1 rupee per day and overtime.	Miners, women, and children, contract rates for every bucket of coal filled at the pit bottom; other underground labourers as follows:— Men, 4 to 5 annas per diem. Women, 7 to 8 pice per diem. Children, 6 to 8 pice per diem.	Steam machinery -	—	2	—
Employed as firemen, rail khalasis, engine-drivers, &c. Shunt wagons, load and unload coal, attend to pit, trucks, &c.	Cut coal and bale water. Keep the galleries clean, dust and load the same into the small wagons, children also clear the rubbish and dust.	No regular wages, contract system -		Winding engines, pumps, locomotive workshop, with a few ordinary tools.	Double -	6 in 15 years.	Fatal; 6.
Collecting dust and refuse, cutting coal, loading and unloading trucks, baling water, firing boilers, cleaning boilers, and attending engines and pumps.	- - - -	Men earn 4 to 6 annas by petty contract work; women, 2 to 4 annas; and children, 1½ to 2 annas per day.		First class engines and boilers are worked.	- ditto -	Nil.	—
Loading, weighing coal wagons, lime-making, tramway working, screening coal, loading coal tubs, building coolie huts.	Cutting coal and cleaning mines. The work done by women is to carry coal.	Per diem. Men, 2½ to 3 annas. Women, 1½ to 3 annas. Children, 1¼ to 3 annas.	Contract system, 6 to 8 annas per ton of coal raised according to distance.	English machinery -	- ditto -	Nil.	—
Screening coal, baling water, building coolie huts.	Cutting coal, cleaning mines, and pit-sinking, &c.	As in the Mohunpur Colliery above.	As in the Mohunpur Colliery above.	- - ditto - -	- ditto -	Nil.	—
Cutting and raising coal, raising dust, screening rubble coal, loading and unloading coke-kilns, repairing roads, &c.	- - - -	Per diem. Men, 3 to 3½ annas. Women, 2 to 2½ annas. Boys, 2 to 2¾ annas. Girls, 1½ to 2 annas.	For each bucket of coal raised, 2 annas. For each bucket of dust raised, ¾ annas.	Two special pumps for baling water. Hyphus engine for raising coal.	—	Nil.	—
- - ditto - -	- - - -	- - ditto - -	- - ditto - -	- - ditto - -	—	Nil.	—
Stacking from pithead and keeping the pithead clear.	Cutting coal, and carrying to the face of the mine. Filling up the buckets to be raised by engine power.	Per diem. Men, 2½ annas - Women, 1½ annas. Girls, 1¼ annas.	Per diem. Men, 3 annas - Women, 1½ annas. Girls, 1½ annas. Boys, 1¼ annas.	Steam engines -	Double -	Nil.	—
Men cut coal, and women carry it.	- - - -	Per diem. Men, 3 annas - Women, 1½ annas. Children, 1¼ annas.	For every bucket of coal raised, 1½ annas.	One portable engine, one boiler, and one pump, special.	—	Nil.	—

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
BURDWAN—*continued.*								
11. Jemchin Colliery, Maharani Hara Sundari Debi, of Searsol.	Men	21	—	165	—	186	8 hours daily.	6 to 8 hours daily.
	Women	36	—	76	—	112		
	Girls	20	Under 10 years	15	Under 10 years	35		
	Boys	3		52		55		
12. Searsol Colliery, Maharani Hara Sundari Debi of Searsol.	Men	44	—	288	—	332	- ditto -	- ditto -
	Women	140	—	56	—	196		
	Girls	—	—	14	—	14		
	Boys	—	—	60	—	60		
	The ages of the children are not clearly stated.							
13. Begunia Colliery, Babu Nanda Lal Gorain.	Men	Surface and underground labourers are shown together. The ages of the children are over 10 years and under 16 years - - - - -				85	7 hours daily.	5 hours nominally. Contract system.
	Women					35		
	Girls					30		
	Boys					10		
14. Begunia Colliery, Babu Jogendra Nath Mukerjee.	Men	20	—	107	—	127	- ditto -	Contract system.
	Women	32	—	96	—	128		
	Girls	—	—	20	Over 10 and under 16 years	20		
	Boys	—	—	22		22		
15. Mahutdihi Colliery, Burdwan Coal Company.	Men	5	—	10	—	15	5 hours daily.	5 hours daily.
	Women	3	—	7	—	10		
	Girls	3	Above 9 and below 14 years	1	Above 9 and below 14 years	4		
	Boys	4		1		5		
16. Mahutdihi Colliery, Burdwan Coal Company.	Men	8	—	32	—	40	4 hours daily.	4 hours daily.
	Women	5	—	11	—	16		
	Girls	3	Above 9 and below 14 years	2	Above 9 and below 14 years	5		
	Boys	4		1		5		
17. Choto Dhemo Colliery, Babu Ram Brahma Chatterjee.	Men	10	—	30	—	40	5 hours daily.	5 hours daily.
	Women	10	—	11	—	21		
	Girls	4	Above 9 and below 14 years	—	—	4		
	Boys	5		—	—	5		
18. Mahutdihi Colliery, Babu Debendranath Ray.	Men	10	—	50	—	60	7 hours daily.	7 hours daily.
	Women	10	—	20	—	30		
	Girls	7	Above 9 and below 14 years	3	Above 9 and below 14 years	10		
	Boys	5		5		10		
19. Choto Dhemo Colliery, Babu Baman Das Mukerji.	Men	70	—	100	—	170	8 hours daily.	9 hours daily.
	Women	30	—	40	—	70		
	Girls	13	Over 9 and below 14 years	7	Over 9 and below 14 years	20		
	Boys	15		5		20		
20. Mahutdihi Colliery, Babu Jogesh Chunder Mullick.	Men	5	—	10	—	15	- ditto -	8 hours daily.
	Women	3	—	5	—	8		
	Girls	3	Over 9 and below 14 years	1	Over 9 and below 14 years	4		
	Boys	3		2		5		
21. Bijumia Colliery, Dinabandhu Sanyal.	Men	1	—	7	—	8	No fixed time for work.	No fixed time for work.
	Women	5	—	—	—	5		
	Girls	—	—	—	—	—		
	Boys	—	—	—	—	—		

Circular, No. 1124 M., dated 29th May 1891, regarding Collieries and Mines in India—*continued.*

4. Nature of Work, and, in Case of Women and Children, whether it can be Performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts are attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Cutting and hoisting coal, cleaning pits, screening coal, &c.	- - - - -	Per diem. Men, 2½ annas - Women, 2 annas. Girls, 2 annas. Boys, 1½ annas.	Contract system -	Engines and special pumps with safety valves complete.	Double -	1 in 40 years.	Accidental explosion of a boiler. It is not stated whether the accident proved fatal or not.
- - ditto - -	- - - - -	Per diem. Men, 2½ annas - Women, 1¾ annas. Girls, 1½ annas. Boys, 1¾ annas.	- - ditto - -	- - ditto - -	- ditto -	1 in 50 years.	Fatal.
Cutting and raising coal, collecting and raising dust, screening rubble, and loading and unloading coke-kilns.		Per diem. Men, 3 to 3½ annas. Women, 2 to 2½ annas. Girls, 1½ to 2 annas. Boys, 2 to 3 annas.	For each bucket of coal raised, 2 annas. For each bucket of rubble raised, ¾ annas.	Engine 2 pumps -	- ditto -	Nil.	—
Men, as a rule, are employed in mining coal, some of them assist the women in work requiring comparatively greater strength.		Per diem. Men, 2½ to 3½ annas. Women, 1½ to 2¼ annas.	One-third anna per maund of coal raised.	1 winding engine and boiler.	- ditto -	1 in 3 years.	Fatal.
Those who work above ground are employed generally in loading and weighing coal wagons, loading coal tubs, screening coal, baling water, building coolie huts, &c.	Those employed underground cut coal, clear the mines, and sink the pits.	Per diem. Men, 2½ to 3 annas. Women, 1½ to 2 annas. Children, 1¼ to 1½ annas.	Contract system -	Nothing is stated under this head.	Nothing is stated under this head.	Nothing is stated under this head.	—
Loading and weighing coal wagons, loading coal tubs, screening coal, baling water, building coolie huts, &c.	Cut coal, clear the mines, and sink the pits.	Per diem. Men, 2½ to 3 annas. Women, 1½ to 2 annas.	- - ditto - -	- - ditto - -	- ditto -	- ditto -	—

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
BURDWAN—*continued.*								
22. Barabani Colliery, Babu Kanai Lall Barman.	Men	10	—	90	—	100	9 hours daily.	6 hours daily
	Women	20	—	20	—	40		
	Girls	5	Over 9 and under 14 years	—	—	5		
	Boys	5		—	—	5		
23. Surakdihi Colliery, Babu Baikuntha Nath Chatterjee.	Men	9	—	25	—	34	- ditto -	9 hours daily
	Women	26	—	5	—	31		
	Girls	1	Over 9 and under 14 years	1	Over 9 and under 14 years	2		
	Boys	2		1		3		
24. Kumarpore Colliery, Babu Prasanna Kumar Dutt.	Men	12	—	20	—	32	7 hours daily.	7 hours daily
	Women	10	—	10	—	20		
	Girls	—	—	7	Over 9 and under 14 years	7		
	Boys	—	—	1		1		
25. Bamundihi Colliery, Babu Dwarkanath Khettri.	Men	19	—	5	—	24	8 hours daily.	8 hours daily
	Women	2	—	2	—	4		
	Girls	—	—	—	—	—		
	Boys	—	—	—	—	—		
26. Bamundihi Colliery, Babu Dwarkanath Khettri.	Men	15	—	50	—	65	7 hours daily.	- ditto -
	Women	15	—	10	—	25		
	Girls	4	Over 9 and under 14 years	1	Over 9 and under 14 years	5		
	Boys	—		1		1		
27. Bagbandi Colliery, Babu Braja Nath Banerjee.	Men	5	—	30	—	35	10 hours daily.	12 hours daily
	Women	18	—	10	—	28		
	Girls	—	—	5	Over 9 and under 14 years	5		
	Boys	—	—	—		—		
28. Chater Pathuv Colliery, Babu Dwarka Nath Khettri.	Men	10	—	40	—	50	9 hours daily.	hours daily
	Women	12	—	8	—	20		
	Girls	2	Over 9 and under 14 years	4	Over 9 and under 14 years	6		
	Boys	4		8		12		
29. Kesabganj Colliery, Babu Moti Lal Marwari.	Men	10	—	60	—	70	- ditto -	10 hours daily
	Women	15	—	25	—	40		
	Girls	8	Over 9 and under 14 years	12	Over 9 and under 14 years	20		
	Boys	10		20		30		
30. Keshabganj Colliery, Standard Coal Company.	Men	10	—	10	—	20	- ditto -	- ditto -
	Women	5	—	3	—	8		
	Girls	4	Over 9 and under 14 years	6	Over 9 and under 14 years	10		
	Boys	3		4		7		
31. Ghusick Colliery, Ghusick Coal Company.	Men	24	—	75	—	99	- ditto -	- ditto -
	Women	45	—	25	—	70		
	Girls	3	Over 9 and under 14 years	7	Over 9 and under 14 years	10		
	Boys	6		14		20		
32. Ghusick Colliery, Ghusick Coal Company.	Men	30	—	50	—	80	- ditto -	13 hours daily
	Women	35	—	25	—	60		
	Girls	8	Over 9 and under 14 years	2	Over 9 and under 14 years	10		
	Boys	5		10		15		

Circular, No. 1124 M., dated 29th May 1891, regarding Collieries and Mines in India—*continued.*

4. Nature of Work, and in Case of Women and Children, whether it can be Performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Loading and weighing coal waggons, loading coal tubs, screening coal, baling water, building coolie huts, &c.	Cut coal, clear the mines, and sink the pits.	Men, 2½ to 3 annas per diem. Women, 1½ to 2 annas per diem. Children, 1½ to 1¾ annas per diem.	Contract system	Nothing is stated under this head.	Nothing is stated under this head.	Nothing is stated under this head.	
Loading and weighing coal waggons, loading coal tubs, screening coal, baling water, building coolie huts, &c.	Cutting coal, clearing mines, and sinking the pits.	Men, 2½ to 3 annas per diem. Women, 1½ to 2 annas per diem. Children, 1½ to 1¾ annas per diem.	Contract system	Nothing is stated under this head.	Nothing is stated under this head.	Nothing is stated under this head.	

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
BURDWAN—*continued.*								
33. Mosila Colliery, Babu Girish Chandra Sarkar.	Men	10	—	30	—	40	9 hours daily.	11 hours daily
	Women	12	—	8	—	20		
	Girls	—	—	4	Over 9 and under 14 years	4		
	Boys	—	—	1	Over 9 and under 14 years	1		
34. Ghusick Colliery, Babu Akhoy Kumar Adhikari.	Men	10	—	56	—	66	10 hours daily.	10 hours daily
	Women	15	—	30	—	45		
	Girls	6	Over 9 and under 14 years	—	—	6		
	Boys	3	Over 9 and under 14 years	5	—	8		
35. Niga Colliery, Babu Banwari Lal Chaudurhi.	Men	6	—	10	—	16	9 hours daily.	ditto
	Women	14	—	4	—	18		
	Girls	—	—	—	—	—		
	Boys	—	—	—	—	—		
36. Mosila Kalipahari Colliery, Ray Brothers.	Men	—	—	50	—	50	ditto	12 hours daily
	Women	13	—	12	—	25		
	Girls	—	—	4	Over 9 and under 14 years	4		
	Boys	—	—	12	Over 9 and under 14 years	12		
37. Kusadanga Colliery, Babu Bhusan Chakrabarti.	Men	3	—	15	—	18	ditto	13 hours daily
	Women	4	—	6	—	10		
	Girls	—	Over 9 and under 14 years	6	Over 9 and under 14 years	6		
	Boys	5	Over 9 and under 14 years	—	Over 9 and under 14 years	5		
38. North Ghusick Colliery, Indian Coal Company.	Men	10	—	50	—	60	9 hours daily.	ditto
	Women	15	—	10	—	25		
	Girls	6	Over 9 and under 14 years	—	—	6		
	Boys	4	Over 9 and under 14 years	—	—	4		
39. Mosila Colliery, Mullick, Dutt & Co.	Men	6	—	29	—	35	ditto	ditto
	Women	25	—	15	—	40		
	Girls	—	—	—	—	—		
	Boys	—	—	4	Over 9 and under 14 years.	4		
40 and 41. Shibpur and Kaithi Collieries, Messrs. Shib, Krishna, Daw & Co.	Men	40	—	400	—	440	8 hours daily.	Contract system.
	Women	62	—	40	—	102		
	Girls	10	Over 10 and under 16 years	5	Over 10 and under 16 years	15		
	Boys	5	Over 10 and under 16 years	10	Over 10 and under 16 years	15		
42. Bannondia Colliery, Damuda Coal Company, Limited.	Men	20	—	80	—	100	8 to 10 hours daily.	Contract system. Those on daily wages, from 6 to 8 hours.
	Women	20	—	10	—	30		
	Girls	5	Over 10 and under 16 years.	4	Over 10 and under 16 years.	9		
	Boys	—	—	6	From 9 to 13 years.	6		
43. Damuda Colliery, Damuda Coal Company, Limited.	Men	70	—	100	—	170	ditto	ditto
	Women	30	—	19	—	49		
	Girls	4	Over 10 and under 16 years	—	—	4		
	Boys	—	Over 10 and under 16 years	—	—	—		
44. Goosick Colliery, Damuda Coal Company, Limited.	Men	12	—	128	—	140	The same as in the case of Bannondia, No. 42.	The same as in the case of Bannondia, No. 42.
	Women	23	—	51	—	74		
	Girls	—	—	9	10 to 15 years	9		
	Boys	—	—	16	10 to 13 years	16		

Circular, No. 1124 M., dated 29th May 1891, regarding Collieries and Mines in India—*continued.*

4. Nature of Work, and in Case of Women and Children, whether it can be Performed by Men.		5. Wages of each Classs of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Undergrouod.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Loading and weighing coal waggons, loading coal tubs, screening coal, baling water, building coolie huts, &c.	Cutting coal, clearing mines, and sinking the pits.	Per diem. Men, 2½ to 3 annas. Women. 1½ to 2 annas. Children, 1½ to 1½ annas.	Contract system	Nothing is stated under this head.	Nothing is stated under this head.	Nothing stated under this head.	—
Loading and weighing coal waggons, loading coal tubs, screening coal, baling water, building coolie huts, &c.	Cut coal, clear the mines, and sink the pits.	Men, 2½ to 3 annas per diem. Women, 1½ to 2 annas per diem. Children, 1¼ to 1½ annas per diem.	Contract system	Nothing is stated under this head.	Nothing is stated under this head.	Nothing is stated under this head.	—
Blacksmiths, carpenters, fitters, vicemen, and other artisans, work on the surface.	Coal-cutting, carrying the coal to the pits' mouth, cleaning the galleries.	Artisans, from 10 rupees to 50 rupees per mensem. Men earn about 3 annas, and women 1½ annas daily.	Men earn about 4 to 6 annas, and women about 2 annas each daily, at contract rates.	High pressure horizontal, single and double engines. Lift and force pumps are attached.	–	Nil.	—
Men work as enginemen, firemen, watchmen, overseers; women and girls stack coal, sort and screen coal, load waggons, and supply coal and water for boilers.	Men cut and carry coal, and bale water; women, boys, and girls, carry coal and clear the mine of rubble and dust coal.	Enginemen from 7 rupees to 12 rupees a month. Firemen from 6 rupees to 7 rupees a month. Watchmen and overseers from 6 rupees to 8 rupees a month. Banksmen 7 rupees a month. Other work on the contract system.	Work of cutting and removing coal is done by contract.	Steam, single horizontal; winding engine, steam; semi-portable duplex winding engine.	Double -	1	Fatal. Two women killed.
- - ditto - -	- - ditto - -	Enginemen from 7 rupees to 8 rupees per month. Firemen from 6 rupees to 7 rupees a month. Watchmen and overseers from 6 rupees to 8 rupees per mensem. Other work by contract system.	- ditto - -	Steam - - -	Single -	Nil.	—
The same as in the Bannondia Colliery, No. 42.	The same as in the Bannondia Colliery, No. 42.	The same as in the Damuda Colliery. No. 43.	The same as in the Damuda Colliery, No. 43.	Steam - - -	Double -	1	Fatal. One woman killed.

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
BURDWAN—*continued.*								
45. Luchipur Colliery, Damuda Coal Company, Limited.	Men	12	—	18	—	30	The same as in the case of Bannondia, No. 42.	The same as in the case of Bannondia, No. 42.
	Women	4	—	2	—	6		
	Girls	—	—	—	—	—		
	Boys	—	—	—	—	—		
46. Choto Dhemo Colliery, Babu Ram Bandhu Chatterji.	Men	35	—	73	—	108	8 hours	7 hours
	Women	20	—	29	—	49		
	Girls	2	Over 10 and under 16 years.	2	Over 10 and under 16 years.	4		
	Boys	—		1		1		
47. Ghusick Colliery, Babu Ram Bandhu Chatterji.	Men	25	—	75	—	100	6 to 8 hours daily.	5 to 9 hours daily.
	Women	45	—	25	—	70		
	Girls	3	Over 10 and under 16 years.	7	Over 10 and under 16 years.	10		
	Boys	6		14		20		
48. Bamundihi Colliery, Babu Prassanna Kumar Dutt.	Men	7	—	20	—	27	8 hours	Contract system.
	Women	10	—	8	—	28		
	Girls	8	Over 10 and under 16 years.	2	Over 10 and under 16 years.	10		
	Boys	—		1		1		
49. Kumarpur Colliery, Babu Prassanna Kumar Dutt.	Men	9	—	16	—	25	ditto	ditto
	Women	10	—	4	—	14		
	Girls	1	Over 10 and under 16 years.	8	5 over 10 and under 16 years; 3 under 10 years.	8		
	Boys	—	—	7	4 over 10 and under 16 years; 3 under 10 years.	7		
50. Choto Dhemo Colliery, Babu Baman Dass Mookerjee.	Men	50	—	150	—	200	8 hours daily.	4 to 6 hours daily.
	Women	50	—	50	—	100		
	Girls	6	Over 10 and under 16 years.	10	Over 10 and under 16 years.	16		
	Boys	15		25		40		
51. Mosila Colliery, Babus Troylokya Nath Banerjee and Baranasi Roy.	Men	—	Surface and underground		—	21	Men and women, 9 hours daily; children, 8 hours.	Men and women, 9 hours, and children, 8 hours daily.
	Women	—	ditto		—	7		
	*Girls	—	ditto		—	4		
	*Boys	—	ditto		—	4		
	* Over 10 and under 16 years.							
52. Mahutdhi Colliery, Babu Grish Chundra Sarkar.	Men	16	—	29	—	45	Men and women, 8 hours daily; children, 6 to 8 hours.	As on surface
	Women	24	—	32	—	56		
	Girls	—	—	—	—	—		
	Boys	8	Over 10 and under 16 years.	14	Over 10 and under 16 years.	17		
53. Mahutdihi Colliery, Mahutdihi Coal Company.	Men	15	—	50	—	65	About 8 hours daily.	Contract system.
	Women	17	—	15	—	32		
	Girls	—	—	12	7 over 10 and under 16 years; 5 under 10 years.	12		
	Boys	11	Under 10 years.	5	Over 10 and under 16 years.	16		

Circular, No. 1124 M.; dated 29th May 1891, regarding Collieries and Mines in India—*continued.*

4. Nature of Work, and, in Case of Women and Children, whether it can be Performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
The same as in the Bannondia Colliery, No. 42.	The same as in the Bannondia Colliery, No. 42.	The same as in the Damuda Colliery, No. 43.	Rate per bucket of coal, 1 anna 9 pies. Rate per bucket of dust, 6 pies.	Steam - - -	Single -	Nil -	—
Men as bucket-men, engine-men, coke-men, casters, day-labourers, and truck-loaders; women as truck and coke van-loaders; children assist the women.	Men cut coal and bale water, and the females, assisted by the children, carry coal and dust.	Enginemen, 3 annas. Bucket-men, 2 annas 6 pies to 3 annas. Coke-men, 3 annas. Day labourers, 2 annas 6 pies per diem. Also on the contract system.	Miners get 1 anna 9 pies to 2 annas per bucket of coal, and water-balers, 1 anna 6 pies per diem. Women get 8 annas for 100 feet of coal carried, and 9 pies per bucket of dust. Girls the same.	Steam - - -	- ditto -	2	Fatal. Two men killed.
Coal cutting and loading, coke making, screening dust, collecting dust, stacking coal, &c.		Men, 3 annas per diem. Women, 2 annas per diem. Boys, 1½ annas per diem.	Contract system -	Horizontal engines for winding and lifting coal, and Tangye special pumps.	- ditto -	None -	—
Manufacturing coke, pulling pithead truck, holding bucket, lifting coal by engine power, firemen, &c.		6 to 12 rupees a month.	Contract rates -	Winding engine, special steam pump. Inclined pumps connected to shafts.	—	ditto -	—
- ditto - -	ditto - - -	- ditto - -	- ditto - -	- ditto - - -	Single -	ditto -	—
Cutting coal, collecting dust and refuse, loading and unloading trucks, baling water, firing and cleaning boilers, and attending engines and pumps.		Men earn from 4 to 6 annas per diem. Women, 2 to 4 annas; and children, 1½ to 2 annas per diem.		12-horse power steam engine.	Double -	Nil -	—
Cutting, carrying, and screening coal, and coke making, &c.		For both surface and underground work, men get 4 annas; women, 2½ annas; and children, 1½ annas a day.		Two vertical boilers and two special pumps.	—	—	—
Cutting and raising coal and dust, stacking and screening coal, loading waggons, making coke, road making, brick-moulding, &c.		Men, 2 to 2½ annas per diem. Women, 1½ annas per diem. Girls, 3 pies per diem. Boys, 1½ annas per diem.	Men, 3½ to 4 annas per diem. Women, 2 annas per diem. Boys, 1½ annas per diem.	Special steam pump	Single -	—	—
		Per diem.					
Men work as bucket, truck, or banksmen, winding khalassis, firemen, &c.; women stack coal, screen rubble, carry dust to coke oven, &c.; boys help bricklayers, &c.	Men work as special khalassis, baling coolies, miners, &c.; women sweep and clean dust, and assist the miners; children carry dust and coal with their parents.	Men, 2½ annas - Women, 1½ annas. Children, 1¼ annas.	Contract rates -	A well-ventilated incline connected to a shaft.	—	—	—

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed.						3. Hours of Labour.	
	Class.	Surface.		Underground.		Total.	Surface.	Underground.
		Number.	Age.	Number.	Age.			
HAZARIBAGH.								
Kuldiha Colliery, Bengal Coal Company.	Men	1,169	—	1,800	—	2,969	Ordinarily 8 hours daily	
	Women	375	—	750	—	1,125		
	Girls	41	10 to 12 years.	416	10 to 12 years.	457		
	Boys							
Churyka Colliery, Ranigange Coal Association.	Men	700	—	500	—	1,200	ditto	
	Women	200	—	200	—	400		
	Girls	50	10 to 12 years.	190	10 to 12 years.	140		
	Boys							
Burwadih Colliery, Oriental Coal Company.	Men	45	—	100	—	145	ditto	
	Women	35	—	40	—	75		
	Girls	11	10 to 12 years.	25	10 to 12 years.	36		
	Boys							
LOHARDUGGA.								
Singra Colliery, Messrs. Hodges and Radford.	Men	50	—	80	—	130	8 hours daily.	8 hours daily
	Women	40	—	—	—	40		
	Girls	5	Not stated	21	Not stated	26		
	Boys	7	ditto	39	ditto	46		
MANBHOOM.								
Kumardobie Colliery, Barrakai Coal Company.	Men	150	—	Those who work above ground also work below.		150	8 hours	8 hours
	Women	50	—	—	—	50		
	Girls	30	8 to 14 years.	—	—	30		
	Boys							
Laikdip Colliery, Bengal Coal Company, Limited.	Men	700	—	200	—	900	ditto	ditto
	Women	500	—	100	—	600		
	Girls	150	8 to 14 years.	—	—	150		
	Boys							
MADRAS.								
GODAVERY.								
Thotapally Colliery, Godavery Coal Mining Company, Limited.	Men	36	—	14	—	50	10 hours daily.	No underground works opened yet.
	Women	—	—	—	—	None		
	Girls	—	—	—	—	None		
	Boys	10	Not stated	—	—	10		
MALABAR.								
Teriot Mining Company, Limited, of Rotterdam, the property of Dutch capitalists.	Men	65	—	60	—	125	9½ hours	hours
	Women	—	—	—	—	None		
	Girls	—	—	—	—	—		
	Boys	6	14 and 15 years.	—	—	6		

Circular, No. 1124 M., dated 29th May 1891, regarding Collieries and Mines in India—*continued.*

4. Nature of Work, and, in Case of Women and Children, whether it can be Performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
(1.) Pillar-cutting (2.) Pillar-splitting. (3.) Conveyance of coal. It is generally done by women and chidren.		Men, 2½ to 4 annas Women, 1½ to 2 annas. Children, 1 anna to 1½ annas.		- - -	—	6	All fatal.
- - -	- - -	- ditto -		- - -	—	16	5 by fall of coal from roof. 5 by fall of rock from roof. 1 by fall of roof. 2 by fall from basket. 1 by lever handle of gin. 1 by fall into a shaft. 1 burn by fire lamp. 16
- ditto - -	ditto - - -	- ditto -		- - -	—	1	1 by fall of a stone from the side of a shaft.
By Men. 1. Cutting coal 2. Working wrenches. 3. Working windlass. 4. Turning of gins. 5. Baling water underground. 6. Pushing trains. By Children. 1. Conveying coal and dust from working faces to pit eye. 2. Loading tubs. 3. Pushing tubs on rails. By Women. 1. Conveying coal and coal dust into stock. 2. Loading carts, boats, waggons, &c. 3. Screening coal. 4. Conveying water.		Per diem. Men, 2 to 8 annas Women, 1½ to 2½ annas. Children, 1½ to 2½ annas.		A portable engine of 6-horse power; a Tangye special direct acting pump; a gin worked by men; winches and windlasses for sinking work.	—	1 since 1882.	Fatal; 1 from roof fall.
Men, coal cutting Women and children, carrying materials, clearing dust, and pushing tramway waggons.		Per diem. Men, 4 to 5 annas Women, 2 to 4 annas. Children, 1½ to 2 annas.		Steam - - -	—	10	Fatal. No records of accidents kept.
- ditto - -	ditto - - -	- ditto -		- ditto - - -	—	No information under this head.	
Sinking pits - -	- - -	Per diem. Men, 6 annas Boys, 1½ annas.		Double cylinder winding engine; dil of cylinder, 8 inches; stroke, 15 inches; 20-horse power; new series.	Single -	No serious accident.	
Sending of quartz to the battery by wire rope, tramways, &c., attending to the milling thereof.	Driving tunnels -	Per diem. Men, 5 annas Boys, 4 annas.	Miners, 8 annas a day.	No underground machinery. Hand-drills for boring tunnels.	—	2	Trivial.

TABLE giving the information called for in Paragraph 14 of Government of India's

1. Name of Colliery or Mine, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
NILGIRIS.								
Phœnix Mine, Pundalur, Indian Consolidated Gold Company, Limited.	Men	Both above and below ground				190	9½ hours	6 or 7 hours daily.
	Women	—	—	—	—	None.		
	Girls							
	Boys							
Perseverance Mine, Devala, Perseverance Gold Mining Company, Limited, London.	Men	10	—	20	—	30	8 hours (millmen).	8 hours 12 hours (millmen).
	Women	—	—	—	—	Nil.		
	Girls	—	—	—	—	Nil.		
	Boys	3	14 to 17 years	—	—	3		
Harewood Mine, Devala, New Devala Moyur Gold Mining Company, Limited.	Men	25	—	65	—	90	ditto	
	Women	—	—	—	—	None.		
	Girls	4	9 to 15 years	—	—	4		
	Boys							
COIMBATORE.								
Cowdalli Blocks, Kollegal Mining Company, Limited.	Men	31	—	105	—	136	8 to 10 hours daily	
	Women	—	—	—	—	None.		
	Girls							
	Boys							
Porasagoundenpalayem Mines, Kollegal Mining Company, Limited.	Men	5	—	13	—	18	8 hours daily	
	Women	—	—	—	—	None.		
	Girls							
	Boys							

TABLE giving the information called for in Paragraph 14 of India's

1. Name of Colliery, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
PUNJAB.								
Mayo Salt Mines, Jhelum. Government.	Men	150?	—	250	—	400	6 to 7 hours	
	Women	—	—	400	—	400	—	About 4 hours
	Girls	—	—	150	10 to 15	150		
	Boys							
Dandot Colliery, owned and worked by the North Western Railway.	Men	251	—	594	—	845	10 hours	8 hours
	Boys	36	Not stated	53	Not stated	89	—	—
ASSAM.								
Tikhak and Ledo Collieries, worked by Assam Railways and Trading Company.	Men	Not stated				973	Saturdays, 7 a.m. to 4 p.m. Other days, 7 a.m. to 5 p.m. One hour for meals. Mines closed on Sundays.	
	Women	256	—	369	—	625		
	Children	Not stated	12 to 16 years	Not stated	12 to 16 years	28		

Circular, No. 1124 M., dated 29th May 1891, regarding Collieries and Mines in India—*continued.*

4. Nature of Work, and, in case of Women and Children, whether it can be performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Filling trucks, fuel and ordinary odd jobs Breaking quartz, driving levels and truck quartz to mouth of mine.		5 annas per diem	8 annas - -	A battery - - A 40-horse power engine. A 40-horse power turbine. An 8-horse power winding engine.	No shafts -	1	Fatal; falling in of quartz.
- - - Not stated - - - -		Labourers, 5 to 6½ annas a day. Artizans and experts at special work in milling, from 12 annas to 1 rupee 8 annas a day.	Labourers, 6 to 12 annas a day. Expert labourers, artizans, and gaugers, from 12 annas to 2 rupees 8 annas a day.	Steam - - -	Single -	Nil.	—
- - - - ditto - - - -		- - - ditto - - -		ditto - - -	ditto -	2 or 3	Fatal; explosion of dynamite.
Work winches; repair drills and other iron works still required in the mine. Fell trees and prepare timber for mining.	Drilling tubs in rock with junipers and sledges. Removing and hoisting stone. Working dynamite. Prepare timber for the shafts.	4 to 13 annas per diem.	6 annas to 1 rupee 8 annas per diem.	Only winches used -	ditto -	Nil.	—
- - ditto - -	- - ditto - -	- ditto -	- ditto -	- - ditto - -	ditto -	Nil.	—

Circular, No. 1124, dated 29th May 1891, as regards Collieries in India.

4. Nature of Work, and, in case of Women and Children, whether it can be performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines.		7. Number and Character of Accidents since Commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Cutting, blasting, and porterage - -		—	Excavation, 8½ pies per 100 cubic feet.	No machinery is used	None -	7 in 22 years.	Killed, 5; injured, 2.
Porterage over short leads. Can be done by men, but at greater cost. Sunday and Friday holidays.		—	Porterage, 10 to 12 annas per 100 maunds.				
All work is done in shifts. Men cut and carry coal, shunt trucks, &c.		3½ to 4 annas daily	6 to 10 annas daily	The mines, as a rule, are not provided with shafts, the only exception being the main mine, which has a shaft and two odets: these are all connected. All other mines have at least two odets connecting them with the outer air.		122	Killed, 13; injured, 109.
Boys under 12, hand picking coal.	Boys under 12. looking after doors and screens for ventilation.	3 annas daily.	3 to 5 annas daily 4 to 6 annas daily for coolies.				
The boys' work could be done by men.							
Men cutting; women porterage. This work could be done by men. Children's work not stated.		6 to 8 rupees per mensem. 5 to 7 rupees per mensem. Most of the work is task work.	7 to 10 rupees per mensem. 5 to 7 rupees per mensem.	No winding machinery. Mines reached by adits driven level into the hills.	—	24	Not stated.

TABLE giving the Information called for in Paragraph 14 of Government of India

1. Name of Colliery, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
BENGAL.								
Kurhurbaree Collieries. East Indian Railway.	Men	1,422	—	1,306	—	2,728	9½ to 10 hours.	8 hours
	Women	871	—	841	—	1,712		
	Children	223	Under 12	257	Under 12	480		
Singar Mica Mines, Gya, worked by Messrs. F. F. Christian & Co.	Men	Generally underground				300	9 hours	
	Women	Not stated				500		
	Children	85	8 to 14 years	—	—	85		
Sapolia Mica Mines, Gya Babu Dirgopal Lal.	Men	Generally underground				68	ditto	
	Women	Not stated				107		
	Boys	55	8 to 14 years	—	—	55		
	Girls	36				36		
Kali Pahar Mica Mine, Monghyr. Messrs. Cox and Floyd.	Men	—	—	30	—	30	—	7 hours
	Women	—	—	20	—	20		
	Boys	—	—	10	12 to 14 years	10		
	Girls	—	—	5		5		
Madoncotta Coal Mine, Sonthal Pergunnahs. Ranigunge Coal Association, Limited.	Men	209	—	211	—	420	10 hours	Optional
	Women	128	—	163	—	291		—
	Boys	49	Below 10 to 16 years.	67	Below 10 to 16 years.	116		
	Girls	32		37		69		

TABLE giving the Information called for in Paragragh 14 of Government of India Circular,

1. Name of Colliery, and by whom Owned.	2. Number Employed. Class.	Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	Total.	3. Hours of Labour. Surface.	Underground.
Warora and Colliery, owned and worked by Government.	Men	181	—	677	—	858	8 hours a day for all except winding enginemen, who work 6 hours, and men in shops 10 hours.	
	Women	3	—	—	—	3		
	Girls	—	—	—	—	—		
	Boys	38	10 and over	31	10 and over	69	—	—
*Umaria Colliery, land owned by Rewah State. Machinery, &c. owned and mines worked by Government.	Men	277	—	722	—	999	8 to 12 hours a day.	8 hours
	Women	42	—	70	—	112	12 hours	ditto
	Girls	27	9 to 15 years	29	12 to 15 years	56	ditto	ditto
	Boys	46	ditto	12	ditto	58	ditto	ditto
*Mohpani Mines owned and worked by the Nerbudda Coal and Iron Company, Limited.	Men	83	—	151	—	234	10 hours in shifts.	8 hours to 10 hours, and 6 to 8 hours, in shifts.
	Women	11	—	59	—	70	ditto	6 to 8 hours in shifts.
	Girls	3	10 to 13 years	24	9 to 16 years	27	ditto	ditto
	Boys	4	9 to 14 years	54	ditto	58	ditto	ditto

* *Note.*—In case of women and children work cannot be equally well performed by men.

Circular, No. 1124, dated 29th May 1891, as regards Collieries in India—*continued.*

4. Nature of Work, and, in case of Women and Children, whether it can be performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts are attached to the Mines.		7. Number and Character of Accidents since commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
Labour connected with colliery work.	Cutting - - - Carrying - - - ditto - - - Carrying can be done by men, but will be more expensive.	14 annas 6 pice per week.	1 rupee 1 anna per week.	First rate type from Hathorn's pumping condensing, costing 1 lakh to winding engines, costing 12,000 rupees.	All shafts connected in triplets or quadruplets.	Not known.	Last 11 years, killed, 37; injured, 652.
Men, blasting; women and children, porterage. This work could be done by men, but at greater expense.		11 to 13 pice - - - - - - 6 pice. 4 to 5 pice. Coolies, 8 pice.		No machinery -	Single or double.	1	Killed, 3; injured, not known.
- - ditto - -	ditto - -	12 to 20 pice - - - - - - 6 pice. 3 to 5 pice. Coolies, 8 pice.		- - ditto - -	Single -	3	Killed, 1; injured, 4.
- - - - -	Excavation - - Porterage can be performed by men, but the cost will be heavier.	- - -	3 annas per diem 2 annas per diem. 1½ annas per diem.	- - - - -	- ditto -	Nil.	—
Carrying and cleaning refuse. This can be performed by men at a higher cost.	Cutting and baling - - - - - - - - - - - - - - -	- - -	2 to 3 annas per diem. 1½ to 1¾ annas per diem. 1½ to 1½ annas per diem. Coal-cutters, 2 to 3½ annas per basket.	Winding engine -	Double -	1	Killed, 2.

No. 112—25-2, dated 29th May 1891, as regards the Collieries in the Central Provinces.

4. Nature of Work, and, in case of Women and Children, whether it can be performed by Men.		5. Wages of each Class of Labourer or Work.		6. Character of Machinery, and whether Single or Double Shafts attached to the Mines		7 Number and Character of Accidents since commencement of Working.	
Surface.	Underground.	Surface.	Underground.	Character of Machinery.	Single or Double Shafts.	Number.	Character.
(Surface and Underground)							
Hewing, tramming, and pumping.	Screening and winding coal.	- - 3 to 8 annas per day - -		Steam machinery employed throughout for pumping, winding, and ventilation.	6 shafts all connected.	142 since the year 1886.	Fatal, 4; serious, 13; severe, 68; slight, 57.
Cleaning fallen coals near screens and trimming wagons.	- - - - -	1 anna 6 pice per day.	—				
Conveyance of coal and ashes.	Trappers on ventilation doors, oiling machinery, and tending horses.	2 annas per day -	2 annas per day.				
Hewing, tramming, pumping, shot-firing, timbering, &c.		3 to 4 annas per day.	4 to 6 annas per day.	Steam machinery employed for pumping.	Double shafts.	123	Fatal, 12; serious, 37; slight, 74.
Pumping, road-cleaning, baling water, and filling coal into trams.		2 annas to 2 annas 6 pice a day.	2 annas 6 pice per day.	Winding ventilation, and also for coal washer.			
- - ditto - - ditto - - -		1 anna 6 pice to 2 annas per day.	2 annas to 2 annas 6 pice per day.	Besides several hand pumps of sorts.			
Door-keeping, cleaning nullahs, and filling coal into trams.		2 annas to 2 annas 6 pice a day.	2 annas to 2 annas 6 pice a day.				
Engine and firemen, fitters, masons, blacksmiths, carpenters, coolies, rail-men, &c.	Deputy overmen, mates, hewers, carpenters, onsetters, masons, &c.	2 annas 6 pice to 1 rupee per day.	3 to 8 annas per day.	Steam machinery employing for pumping, winding, hauling, ventilation, and boring; also hand pumps.	- ditto -	—	No information given by manager.
Water and coal carriers, and cotton spinners.	Carrying earth, stones, and coal.	1 anna 6 pice to 2 annas per day.	2 annas per day.				
With masons, carrying tiles, &c.	- - ditto - -	1 anna 6 pice per day.	1 anna 6 pice to 2 annas per day.	All on surface, except steam and hand pumps.			
Carrying coal and ashes to boilers.	Ditto; also oiling sheaves, greasing trams, attending doors.	1 anna 6 pice to 2 annas per day.	1 anna 6 pice to 2 annas per day.	Two self-acting inclines also in the mines.			

STATEMENT showing the Number of Mines in each Province for which information has been received, and the Particulars of Men, Women, and Children employed.

PROVINCE.	Number of Collieries or Mines.	CLASS.	NUMBER EMPLOYED. Surface. Number.	Surface. Age.	Underground. Number.	Underground. Age.	TOTAL.
			COAL.				
Central Provinces	3	Men	541	—	1,550	—	2,091
		Women	56	—	129	—	185
		Girls	30	9 to 15 years	53	9 to 15 years	83
		Boys	88		97		185
Total	3		715	—	1,829	—	2,544
Punjab	1	Men	251	—	594	—	845
		Women	—	—	—	—	—
		Girls	—	—	53	not stated	89
		Boys	36	not stated			
Total	1		287	—	647	—	934
Assam	2	Men	—	—	973	—	973
		Women	256	—	369	—	625
		Children	14	12 to 16 years	14	12 to 16 years	28
Total	2		270	—	1,356	—	1,626
Bengal	61	Men	5,868	—	7,989	—	13,857
		Women	3,667	—	3,275	—	6,942
		Girls	518	Over 10 and	897	Over 10 and	1,415
		Boys	500	under 16 years	825	under 16 years.	1,325
Total	61		10,553	—	12,986	—	23,539
Madras	1	Men	36	—	14	—	50
		Women	—	—	—	—	—
		Girls	—	—	—	—	—
		Boys	10	not stated	—	—	10
Total	1		46	—	14	—	60
			SALT.				
Punjab	1	Men	150	—	250	—	400
		Women	—	—	400	—	400
		Children	—	—	150	10 to 15 years	150
Total	1		150	—	800	—	950
			MICA.				
Bengal	3	Men	—	—	398	—	398
		Women	307	—	320	—	627
		Girls	76	8 to 14 years	5	8 to 14 years	81
		Boys	100		10		110
Total	1		483	—	733	—	1,216
			GOLD.				
Madras	6	Men	136	—	453	—	589
		Women	—	—	—	—	—
		Girls	—	—	—	—	—
		Boys	13	9 to 17 years	—	—	13
Total			149	—	453	—	602
GRAND TOTAL	78	Men	6,982	—	12,221	—	19,203
		Women	4,286	—	4,493	—	8,779
		Children	1,385	—	2,104	—	3,489
			12,653	—	18,818	—	31,471

DESPATCH from the Secretary of State for India to the Governor General of India in Council; Revenue, No. 6, dated 19th January 1893.

My Lord Marquis,

I HAVE considered in Council your Excellency's Letter, No. 81, of 5th October 1892, and its enclosures, concerning the regulation of labour in mines. Regulation of Labour in Mines.

2. You say that "in perusing the reports of the local Governments the first "thing which we believe will impress your Lordship, as it has us, is the absence "of any urgency whatever for legislative interference in the management of "Indian mines;" and on a review of all the information which you have received on the subject, you come to the conclusion that, upon the whole, neither for the regulation of labour nor for the general management and inspection of mines is the case presented by the local governments and administrations strong enough to justify you in recommending early legislation.

3. I am far from insensible to the fact that the conditions of labour in India differ in many respects from those prevailing in corresponding industries in Europe, and I am glad to learn from your letter that in the Indian mines there is so remarkable a rarity of accidents, and so exceptional an absence of unhealthiness and abnormal mortality; but I am unable to agree with you that no early legislation is necessary. My predecessor, in his despatch of 12th November 1891, expressed the opinion that it was most desirable that the employment of women and girls underground should be altogether prohibited in India, in accordance with the unanimous and unquestioned decision at the Berlin Conference, He placed the minimum age at which children should be employed in mines at 11. I am disposed to concur with Lord Cross on both these points.

4. Whilst I am ready to believe that in India the employment of women and young children in mines may not have hitherto produced such evil results as in Europe, it appears to me probable, if not certain, that, as mining in India develops, under pressure of competition, the method of working will be modified to an extent which will greatly diminish any protection which may now be afforded to them by the family system. If, as the experience of other countries shows, the progress of mining industries in India will inevitably bring a time when restrictions will be absolutely required, there may be much advantage in anticipating that necessity by introducing restrictions at a time when the mining population is less numerous, and its habits less established, than will be the case in the course of a few years.

5. I entirely agree with your Government that the working of Indian mines and the employment of labour therein ought to be closely watched. And I forward copy of a letter I have caused to be addressed to the Home Office concerning the selection of a fit person for the duty of Inspector of Mines in India. I hope that the new inspector may be able to begin his work in India before the middle of this year. His attention should be early directed to the subject of the present Despatch; and he should be instructed to report, after visiting the principal mines, as to what regulations he would recommend for adoption in Indian mines, and for the protection of labourers therein. Until your inspector's report on the matter is received, I shall not, as at present advised, press for legislation on the subject.

6. I am glad to gather from the present papers that there are managers of mines and magistrates in the mining districts, who take a warm and practical interest in the welfare of the labourers. Some of them appear to be already in favour of restrictions such as my predecessor and myself have been inclined to recommend. In the United Kingdom it has been found that employers and managers are often led by their natural dislike of legislative restrictions to underrate the evils against which such restrictions are directed; and this fact must be remembered in estimating the weight of evidence against the proposed changes.

I have &c.,
(signed) *Kimberley.*

Enclosure to Despatch, No. 6.

Sir, India Office, 18 January 1893.

THE Government of India have asked the Secretary of State for India to select and send to India at an early date a competent officer to be Inspector of Mines in India. They wish to have a person who has had practical experience of the management and working of mines in Europe. Most of the Indian mines that will come under inspection are coal mines. As yet no law has been passed regulating the mining industry in India. But the needs for a Mines Regulation Act has been admitted, and the details of such legislation would be one of the matters on which the Indian Inspector of Mines would have to advise, when he had acquainted himself with the local facts and circumstances.

The Earl of Kimberley would be greatly obliged if Mr. Secretary Asquith could recommend for appointment a selected officer from among Her Majesty's Assistant Inspectors of Mines, who would be fit for and would accept the post of Inspector of Indian Mines. He should be of good physique, active and not beyond 35 years of age. The appointment would be in the first instance for five years only. The salary proposed is 650 rupees a month, rising by annual increments of 50 rupees a month to a maximum of 850 rupees a month. If retained in the service after the expiry of the five years, he will become entitled to leave and pension in accordance with the rules applicable to his appointment.

Travelling expenses, or travelling allowances, under the rules applicable to the civil services of India would be payable in addition for all journeys taken on duty. A first class passage to India would be provided for the officer appointed.

Any gentleman selected for the post would not be finally appointed until he had been examined by the Medical Board and pronounced physically fit for active service in India.

I have, &c.

A. Godley.

The Under Secretary of State,
Home Office.

EAST INDIA: ACCOUNTS AND ESTIMATES. 1893-94.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of Her Majesty.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

1893.

[C.—7072.] *Price* 5½*d.*

108929

Memorandum by the Under Secretary of State for India, relating to the Accounts of the Government of India for 1891-92, and the Estimates for 1892-93 and 1893-94.

[*Note.*—With the view of marking clearly the distinction between Pounds sterling and Tens of Rupees, the notation of £ for the former and Rx for the latter has been adopted in the Accounts and Estimates.]

The following are the documents laid or to be laid before Parliament this year, in respect of the Financial Position of India:—

Finance and Revenue Accounts of the Government of India for 1891–92 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India: Account for 1891-92, with Estimate for 1892–93, &c. (No. 211 of 1893).

Estimate of the Revenue and Expenditure of the Government of India for 1892–93, compared with the Results of 1891–92 (No. 212 of 1893).

Returns of Loans raised in India and in England (Nos. 18, 19, 167, and 287 of 1893).

Indian Financial Statement for 1893–94 (No. 207 of 1893).

Statement of the Trade of British India from 1887–88 to 1891–92 [C.—6886].

Administration Report on the Railways in India for 1892–93.

Statistical Abstract relating to British India from 1882–83 to 1891–92.

Statement exhibiting the Moral and Material Progress and Condition of India during 1891–92.

a 76410. Wt. P. 180.

Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows :—

Gross Revenue and Expenditure.	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Revenue - - - - - -	89,143,283	90,021,200	90,005,700
Expenditure chargeable thereon - -	88,675,748	91,103,100	91,600,800
Surplus - - -	467,535	—	—
Deficit - - -	—	1,081,900	1,595,100

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure (in the form given at page 68 of the Financial Statement*); the net Revenue being the amount received from the principal sources, after deducting the cost of collection, &c., and the net Expenditure being the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

Net Revenue and Expenditure.	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Net Revenue - - - -	49,969,887	51,473,400	50,103,200
Net Expenditure - - - -	49,502,352	52,555,300	51,698,300
Surplus or Deficit, including cost of Special Defence Works - -	467,535	—1,081,900	—1,595,100
Do. excluding do. do. -	1,072,383	—522,600	—1,058,500

The following is a more detailed explanation of the foregoing figures.

* See page 52 of the Appendix to this Memorandum.

Account, 1891–92.

Net Revenue and Expenditure.	Budget Estimate, March 1891.	Revised Estimate, as published in March 1892.	Modification of the Revised Estimate, as explained to the House of Commons on June 20, 1892.	Account.
	Rx	Rx	Rx	Rx
Net Revenue - - - -	48,890,800	49,726,900	49,927,900	49,969,887
Net Expenditure - - - -	48,775,200	49,806,900	49,573,800	49,502,352
Surplus or Deficit, including cost of Special Defence Works.	115,600	—80,000	354,100	467,535
Surplus, excluding cost of Special Defence Works.	962,600	470,000	904,100	1,072,383

The variations from the Budget Estimate resulted in an increase of the net revenue by Rx 1,079,087, and of the net expenditure by Rx 727,152, giving an improvement of Rx 351,935.

The increase of Rx 1,079,087 in the net Revenue is due mainly to the large augmentation of the net receipts from Opium, but there was also a satisfactory improvement under most of the heads except Land Revenue; the following are the details:—

	Net Revenue.	*Remarks.*
Land Revenue - -	Rx —399,842	Reduction of Revenue in Madras Rx 522,242, and in the North-West Provinces Rx 91,614; increase in other provinces Rx 180,330; reduction of Expenditure Rx 33,684.
Opium - - -	+831,855	Increase of Revenue Rx 418,980, the average selling price in Calcutta being Rs. 1,058, against an estimate of Rs. 1,000, per chest, while the amount paying duty in Bombay was more than the Estimate by 1,654 chests; reduction of charge Rx. 412,875, owing to the partial failure of the crop.
Salt - - - -	+299,836	Increase of Revenue, particularly in Bombay, Rx 292,682; reduction of Expenditure Rx 7,154.
Stamps - - -	+107,711	Increase of Revenue, chiefly in Bengal.
Excise - - - -	+159,412	
Provincial Rates - -	— 34,429	Reduction of Revenue in Madras.
Assessed Taxes - -	+ 44,220	Increase of Revenue.
Forest - - -	+ 37,999	Reduction of Revenue, chiefly in Bombay, Rx 20,518; general reduction of Expenditure, Rx 58,517.
Other heads - - -	+32,325	
Total increase of net Revenue:		
Imperial - -	+741,405	
Provincial -	+337,682	+1,079,087

The increase of Rx 727,152 in the net Expenditure is mainly accounted for by the additions of Rx 1,206,139 to the military charges in India, of Rx 656,284 for Exchange on the sterling payments, the bills on India having been sold at an average rate of about 16¾*d.*, as compared with the Budget Estimate of 17¼*d.*, and of £254,353 for discount on the loan raised in England, while, on the other hand, the net result

in India from the railways was better by Rx 1,376,017. The following table shows the chief heads under which the alteration in the net Expenditure occurred:

	Net Expenditure.	*Remarks.*
Interest	Rx +374,933	Net Payments in India less Rx 18,826; in England heavier £203,379 owing to discount on creation of £4,600,000. India Stock; Exchange worse Rx 190,380.
Telegraph	*—93,515*	Improvement of receipts in India.
Police	*—94,480*	Reduction of expenditure in Burma and Bombay.
Marine	*—105,963*	Reduction of expenditure Rx 82,649, and increase of receipts Rx 23,314.
Medical	+51,978	Increase of expenditure in Madras and Burma.
Other Civil Departments	*—59,100*	Chiefly under Scientific and Minor Departments, and Law and Justice.
Superannuation Allowances and Pensions	+94,292	Mainly in Exchange.
Famine Relief and Insurance	+225,319	The net charge on account of protective railways constructed through the agency of Companies (which is included in the Railway Revenue Account) having been reduced, a larger sum became available under Famine Insurance.
Construction of Railways out of Revenue	*—47,267*	Diminished expenditure in Madras.
Railway Revenue Account	*—1,185,836*	Net earnings increased on the State lines by Rx 1,361,197 and on the Guaranteed Railways by Rx 313,118, of which the Companies' share of surplus profits or net earnings, amounted to Rx 335,732; other charges in India better Rx 37,434; making the total improvement in India Rx 1,376,017; net charge in England better £37,849; exchange worse Rx 228,030.
Irrigation	*—49,521*	Improvement of Revenue Rx 111,440; increase of charge Rx 61,919.
Buildings and Roads: Military Works	+77,924	Increase of Expenditure.
Army	+1,249,197	Increase in India Rx 1,206,139, chiefly for special expeditions, mobilisation, and remounts; reduction in England £108,504; increase in Exchange Rx 151,562.
Special Defence Works	*—242,152*	Reduction in India Rx 55,290, in England £140,737, and in exchange Rx 46,125.
Other heads	*—56,183*	
Total Increase of net Expenditure: Imperial +389,470; Provincial *—249,794*	+139,676	
But the improvement belonging to the Provincial Governments, by reason of the before-mentioned increase of their part of the net Revenue by Rx 337,682, and reduction of their net Expenditure by Rx 249,794, was	587,476	The position of the several Provincial Governments was better than the estimate to the following extent:—Burma, Rx 201,512; Bombay, Rx 137,771; North West Provinces, Rx 74,280; Central Provinces, Rx 72,218; Punjab, Rx 66,890; Assam, Rx 55,327; Bengal, Rx 15,492; India General, Rx 1,158; while the Madras Government's balance was worse by Rx 37,172.
Consequently the net Expenditure charged on the Revenue was increased by	727,152	
And, deducting this from the increase of Rx 1,079,087 in the net Revenue, the position of the Imperial Government was improved by	351,935	

Compared with the Revised Estimate as explained to the House of Commons on the 20th of June 1892, the Accounts show a very slight alteration; there is an increase in the net Revenue of Rx 41,987, or about ·08 per cent., and a reduction in the net Expenditure of Rx 71,448, or ·14 per cent., the final result being an improvement of the surplus by Rx 113,435.

Revised Estimate, 1892–93.

Net Revenue and Expenditure.	Budget Estimate, March 1892, as stated to the House of Commons, June 20, 1892.	Revised Estimate, March 1893.	Comparison of Revised with Budget Estimate.
	Rx	Rx	Rx
Net Revenue	49,581,800	51,473,400	+1,891,600
Net Expenditure	49,435,200	52,555,300	+3,120,100
Surplus or Deficit, including cost of Special Defence Works	146,600	*—1,081,900*	*—1,228,500*
Surplus or Deficit, excluding cost of Special Defence Works	761,100	*— 522,600*	*—1,283,700*

When the Statement was laid before the House of Commons in June 1892, the surplus was estimated at Rx 146,600. The Revised Estimate, however, shows, as

compared with the Budget, an increase of Rx 2,057,300 in Exchange, and, apart from Exchange, an increase of Rx 1,893,400 in the net Revenue, and of Rx 1,064,600 in the net Expenditure, making the position worse by Rx 1,228,500, and turning the expected surplus into a deficit of Rx 1,081,900. Including Exchange, the increase is Rx 1,891,600 in the net Revenue, and Rx 3,120,100 in the net Expenditure. The former is caused by the following changes: –

Net Revenue.		*Remarks.*
Land Revenue - -	Rx +247,100	Increase of revenue Rx 182,100; reduction of expenditure Rx 65,000.
Opium - - - -	+971,600	Increase of revenue Rx 331,900, the higher prices in Calcutta having more than counterbalanced the diminution of the amount sold; reduction of expenditure Rx 639,700, through the partial failure of the crop.
Salt - - - -	+142,000	Increase of revenue Rx 103,900; reduction of charge Rx 38,100.
Stamps - - -	+226,500	Increase of revenue.
Excise - - - -	+113,600	Mainly increase of revenue.
Forest - - - -	+135,100	Increase of revenue Rx 60,400, chiefly in Burma; reduction of expenditure Rx 74,700.
Other heads - - -	+ 55,700	
Total increase of net Revenue: Imperial +1,440,600, Provincial + 451,000	+1,891,600	

Of the increase of Rx 3,120,100 in the net Expenditure charged on the Revenue, Rx 1,934,800 is due to Exchange on sterling Expenditure, and Rx 120,700 to Exchange on remittance transactions; dividing the Exchange among the various heads, the increase of charge may be thus explained :—

Net Expenditure.		*Remarks.*
Interest - -	Rx +408,500	Increase in India Rx 109,700, owing to alteration of dates for payment in consequence of conversion of 4½ into 4 per cent. debt, and to less receipts on capital overdrawn by railway companies; increase in England £38,600, owing to discount on loan; increase of charge for exchange Rx 260,200.
Telegraph - - -	— *55,100*	Increase of revenue.
Mint - - -	— *101,100*	
Police - - -	— *74,000*	Chiefly reduction of charge, especially in Bombay and Burma.
Marine - - - -	+170,700	Increase of expenditure in England, owing to larger payments for construction of vessels, and in exchange.
Political - - -	+ 53,100	Increase of charge in India,
Civil Superannuation -	+297,200	Increase of expenditure in India Rx 5,300; increase in England £79,300, through monthly payments being adopted; increased charge for exchange Rx 212,600.
Exchange on Remittance transactions - - - -	+120,700	Less gain on receipts in India from guaranteed Railways, and increased charge for family remittances owing to fall in exchange.
Famine Relief - - -	— *53,200*	Reduction of charge in Madras.
Railway Revenue Account -	+136,300	Improvement of net receipts on State Railways Rx 311,900; reduction of expenditure in India Rx 96,300, and in England £18,400; increase of charge for exchange Rx 562,900.
Irrigation -	— *124,800*	Increase of revenue.
Army - - -	+1,605,100	Increase of expenditure in India Rx 464,400, chiefly for special expeditions, transport, and higher price of food; in England £428,200, owing to payment of arrears, and the adoption of the system of issuing furlough and retired pay monthly; and exchange Rx 712,500.
Special Defence Works -	—*55,200*	Reduction of expenditure in England, on account of stores for Aden.
Other heads - - -	— *6,000*	
Total increase of net Expenditure: Imperial - +2,669,100, Provincial - — *346,900*	+2,322,200	
But the improvement belonging to the Provincial Governments, by reason of the above-mentioned increase of their part of the net Revenue by Rx 451,000, and reduction of the net Expenditure by Rx 346,900, was - -	797,900	The position of the Provincial Governments was better than had been estimated to the following extent:—Burma, Rx 237,500; Madras, Rx 233,900; Bombay, Rx 120,800; North-west Provinces, Rx 102,500; Bengal, Rx 34,200; Central Provinces, Rx 33,000; Assam, Rx 25,600; Punjab, Rx 9,200; and India General, Rx 1,200.
Consequently, the net Expenditure charged on the Revenue, was increased by - -	3,120,100	The approximate Accounts show, however, an improvement over the Revised Estimate of Rx 295,100. The net Revenue is increased by Rx 118,000, and the net Expenditure is diminished by Rx 177,100; there is a reduction of Rx 174,500 in the net receipts from Railways, but otherwise the net payments in India are reduced by Rx 900, and in England by £235,400, and the charge for Exchange is less by Rx 115,300. Instead, therefore, of the deficit of Rx 1,081,900 expected in the Revised Estimate, it is now anticipated that there will be a deficit of Rx 786,800
And, deducting from this the increase of Rx 1,891,600 in the net Revenue, the position of the Imperial Government is seen to be worse by - -	1,228,500	

Budget Estimate, 1893-94.

Net Revenue and Expenditure.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Comparison.
	Rx	Rx	Rx
Net Revenue	51,473,400	50,103,200	*—1,370,200*
Net Expenditure	52,555,300	51,698,300	*—857,000*
Deficit, including cost of Special Defence Works	*—1,081,900*	*—1,595,100*	*—513,200*
Deficit, excluding cost of Special Defence Works	*—522,600*	*—1,058,500*	*—535,900*

There is an estimated reduction of Rx 1,370,200 in the net Revenue, and of Rx 857,000 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 513,200.

The reduction of Rx 1,370,200 in the net Revenue is expected to occur in the following manner :—

Net Revenue.			*Remarks.*
Land Revenue	Rx +	144,500	Increase of Revenue, particularly in Bombay, Assam, Punjab, and Burma.
Opium	—	*1,310,200*	Reduction of Revenue Rx 650,300, owing to the diminution in the sales at Calcutta being expected to be in force throughout the year; increase of charge in Bengal Rx 659,900, the crop in 1892-93 having been below the average.
Salt	—	*109,400*	Reduction of Revenue Rx 60,800 ; increase of charge Rx 48,600.
Stamps	—	*35,700*	Chiefly reduction of Revenue.
Excise	—	*64,300*	
Provincial Rates	+	69,400	Mainly increase of Revenue.
Customs	+	61,500	
Forest	—	*133,600*	Reduction of Revenue Rx 38,800; increase of charge, particularly in Madras, Bombay, and Burma, Rx 94,800.
Other heads	+	7,600	
Reduction of net revenue			
Imperial	—	*1,319,600*	
Provincial	—	*50,600*	*—1,370,200*

The reduction of Rx 857,000 in the net Expenditure charged on the Revenue is thus explained :—

Net Expenditure.			*Remarks.*
Interest	Rx	*—302,300*	In India reduction of charge Rx 279,600, and increase of receipts Rx 30,900; in England, reduction of charge £39,200, and reduction of receipts £4,000; increased charge for Exchange Rx 43,400.
Mint	+	86,500	Diminished receipts.
Police	+	120,200	General increase of expenditure, except in Bengal.
Marine	—	*102,400*	Reduction of expenditure in England and in Exchange.
Education	+	66,500	General increase of expenditure, except in the North-West Provinces.
Exchange on Remittance transactions	—	*122,200*	Larger withdrawals in India by Railway Companies (especially Assam-Bengal), coupled with fall in Exchange.
Construction of Protective Railways	+	60,400	Increased allotment for the construction of railways out of revenue.
Construction of Railways (beyond grant from Famine Insurance)	—	*217,800*	The exceptional grant for railways in Madras in 1892-93 is not repeated.
Railway Revenue Account	+	283,300	Net receipts better Rx 202,000 ; Exchange worse Rx 170,800 ; other charges more Rx 314,500.
Buildings and Roads: Civil Works	+	169,100	Increase of expenditure, principally in Burma, Rx 153,700; reduction of receipts Rx 15,400.
Army	—	*522,300*	Increase in India Rx 192,200 ; reduction in England £522,200 and in Exchange Rx 192,300.
Other heads	+	11,400	
Total reduction of net Expenditure :			
Imperial	—	*806,400*	
Provincial	+	336,800	*—469,600*

Brought forward - Rx	*—469,600*	
But there is a charge borne by the Provincial Governments, in consequence of the reduction of their portion of the net Revenue by Rx 50,600, and the increase of their net expenditure by Rx 336,800, amounting to - -	*—387,400*	According to the Budget for 1893–94, Madras is expected to be worse by Rx 190,400, Bombay by Rx 130,900, Burma by Rx 104,200, the Central Provinces by Rx 89,900, Assam by Rx 74,700, the Punjab by Rx 64,800, the North-West Provinces by Rx 50,500, Bengal by Rx 45,200, and India General by Rx 600, making a total of Rx 751,200. In the revised Estimate for 1892–93 the Provincial Governments spend only Rx 363,800 from their balances; so that in the Estimate for 1893–94 their position is worse than in that for 1892–93 by Rx 387,400.
So that the net Expenditure charged on the Revenue is reduced by - - -	*—857,000*	
And, setting this against the reduction of Rx 1,370,200 in the net revenue, the position of the Imperial Government is, on the whole, worse by - -	513,200	

Principal Changes in the last Three Years.

The Account of the year 1890–91 ended with a surplus of Rx 3,688,200, and the Budget Estimate for 1893–94 shows a deficit of Rx 1,595,100, the difference being Rx 5,283,300, of which the increased charge for exchange accounts for Rx 5,018,700. The following tables show the principal changes that have taken place since March 1891.

Net Revenue and Expenditure.	Account, 1890–91.	Budget, 1893–94.	Increase.
Net Revenue - - - Rx	49,354,200	50,103,200	749,000
Net Expenditure:			
India: Imperial - - Rx	12,936,500	13,047,100	110,600
„ Provincial - - Rx	12,643,200	13,255,300	612,100
England - - - £	15,139,500	15,607,900	468,400
Exchange - - - Rx	4,946,800	9,788,000	4,841,200
Total - - Rx	45,666,000	51,698,300	6,032,300
Surplus or Deficit - - Rx	3,688,200	*—1,595,100*	*—5,283,300*

The following is an explanation of the increase of Rx 749,000 in the net Revenue :—

Net Revenue.

	Rx	
Land Revenue	+670,300	Increase in the Punjab Rx 194,800, in the North-West Provinces Rx 185,300, in Burma Rx 162,800, in Bombay Rx 84,800, in Assam Rx 78,200, in Madras Rx 60,400, and in the other provinces Rx 49,200; reduction in Bengal Rx 145,200.
Opium	*—637,300*	Reduction in receipts at Calcutta Rx 449,900, owing to diminution of amount sold by 13,300 chests, the effect of which is partly counteracted by the rise in price from Rs. 1,037 to an estimate of Rs. 1,250 per chest; reduction in excise and miscellaneous receipts Rx 9,000; reduction on Malwa opium Rx 104,300, owing to the duty being lowered during the whole year from Rs. 650 to Rs. 600 per chest; increase of charge Rx 74,100.
Stamps	+340,000	Increase of Revenue.
Excise	+172,700	
Provincial Rates	+215,600	
Customs	*— 83,200*	Increase of receipts from duty on imports of liquors, petroleum, &c. Rx 20,600; diminution on exports of rice Rx 100,100; increase of miscellaneous receipts Rx 1,500; increase of Expenditure Rx 5,200.
Assessed Taxes	+70,400	Increase of Revenue.
Forest	*—62,800*	Increase of Revenue Rx 140,800, and of Expenditure Rx 203,600, especially in Madras and Bombay.
Registration	+38,500	
Other heads	+24,800	

Total increase of net Revenue :

	Rx	
Imperial	+136,900	+749,000
Provincial	+612,100	

Of the increase of Rx 6,032,300 in the net Expenditure, the fall in Exchange from 18·09 to 14·75 pence per rupee accounts for Rx 5,004,400 (including the soldiers' pay and remittance transactions), and Rx 417,600 is due to the full provision being made for famine insurance, so that there is an increase of Rx 610,300 in other respects. The following are the details, including exchange under the several heads :—

Net Expenditure.

	Rx	
Interest	*— 91,900*	In India, reduction of charge Rx 691,300, and increase of receipts Rx 150,500; in England, reduction of charge £118,600, and reduction of receipts £146,200; increase of net charge for Exchange Rx 722,300.
Post Office	+ 55,300	Improvement in India Rx 1,100; increase in England £20,100, and in Exchange Rx 36,300.
Mint	+106,000	Diminution of receipts.
General Administration	+142,100	Increase in India Rx 66,300; in England £900, and in Exchange, Rx 74,900.
Law and Justice	+154,700	Increase of Expenditure Rx 210,300, especially in Bengal, Madras, and Burma; increase of receipts Rx 55,600.
Police	+ 99,400	Increase of Expenditure, especially in the North-West Provinces, Punjab, Bombay, and Madras; reduction in Burma.
Marine	+295,300	Increase of net Expenditure in India Rx 95,200; in England, owing to payment to Admiralty for manning and maintaining Government defence vessels, and to stores, £101,600; and in Exchange Rx 98,500.
Education	+135,700	Increase of Expenditure, particularly in Madras and Bombay.
Medical	+177,700	Increase of Expenditure, especially in Madras, Rx 142,300; reduction of receipts Rx 35,400, there having been an exceptional receipt of £31,000 in 1890–91 through the sale of the Ealing Asylum.
Political	+ 65,200	Increased Expenditure in India.
Civil Furlough	+108,300	Reduction of charge in India Rx 900; increase in England £35,000, owing to unusually small payments in 1890–91; and in Exchange Rx 74,200.
Civil Superannuation	+748,500	Increase of net charge in India Rx 97,500, and in England £109,200; Exchange worse Rx 541,800.
Stationery and Printing	+ 52,300	Increase of net charge in India Rx 30,100, in England £4,500, and in Exchange Rx 17,700.
Exchange on Remittance transactions	*—101,800*	Gain on the capital transactions of the Railway Companies working with fixed rates of Exchange, especially in connexion with the Assam-Bengal Railway in 1893–94.
Carried forward	+1,946,800	

	Rx	
Brought forward - -	+1,946,800	
Famine Relief and Insurance -	+ 559,800	Further Expenditure of Rx 34,900 on Famine Relief, and allotment of Rx 1,054,300 for construction of Protective Railways; diminution of the grant for Reduction of Debt by Rx 520,000, and of that for Irrigation Works by Rx 9,400.
Construction of Railways (beyond grant under Famine Insurance)	+ 79,900	Owing to special allotment of Provincial funds in Madras, Bombay, and Assam, for this purpose.
Railway Revenue Account -	+1,306,800	Increased charge for Exchange Rx 1,741,300; in other respects, State Railways better Rx 550,500, Subsidized Railways Rx 1,200, and Miscellaneous Expenditure Rx 41,700; Guaranteed Railways worse, Rx 158,900.
Civil Buildings and Roads -	+ 404,700	Increase of Expenditure, especially in Burma, Assam, Baluchistan, and Madras; reduction in Bengal and the North-West Provinces.
Army:		
Effective - -	+1,481,700	Increase of net Expenditure in India Rx 937,400 (pay of European soldiers owing to fall in Exchange heavier by Rx 265,000, and of native cavalry by Rx 72,000; commissariat, Rx 314,600; ordnance Rx 186,100; remounts, &c., Rx 68,800; other payments, Rx 30,900); reduction in England, £91,900; increase in Exchange Rx 636,200.
Non-effective - - -	+ 856,200	Reduction of net Expenditure in India Rx 25,000; increase in England £156,100, and in Exchange Rx 725,100.
Other Heads - - -	— *51,000*	
Total increase of net Expenditure:		
Rx		
Imperial - +5,420,200		
Provincial - +1,164,700	+6,584,900	
From this increase of Rx 1,164,700 in the Provincial Expenditure must be deducted the increase of Rx 612,100 in the Provincial Revenue, so that the portion of the net increase of charge to be borne by the Provincial Governments amounts to -	— *552,600*	The amount spent by the Provincial Governments from their balances beyond their income was Rx 198,600 in 1890–91, and is estimated to be Rx 751,200 in 1893–94.
Consequently the increase in the net Expenditure charged on the Revenue is - - -	+6,032,300	
And, setting against this increase the improvement of Rx 749,000 in the net Revenue, the Imperial position is, on the whole, worse by - - - - -	5,283,300	

The difference in the position of the two years may be thus summed up. The additional charge arising out of the fall in Exchange was Rx 5,018,700. Apart from Exchange, a reduction of Rx 636,900 occurred under the head of Opium, but there was an increase of Rx 1,400,300 in the other principal sources of revenue. There was an improvement in the net Expenditure on the Railway Revenue Account, on Irrigation, and in the payment of Interest, amounting to Rx 1,153,300; but the Military Expenditure, including Military and Special Defence Works, was increased by Rx 687,800, and the Civil Expenditure, including Superannuation, by Rx 1,158,700; there was an increase of Rx 497,600 in the sums allotted from Revenue for famine relief and insurance and for the construction of Railways, and of Rx 389,800 in the charge for Civil Buildings and Roads. Towards this Expenditure there was an increase of Rx 552,600 in the appropriation from the Provincial Balances; and, as the final result, the position of the Imperial Government is worse by Rx 5,283,300.

In the following table the principal causes are shown of the improvement or deterioration in the Accounts for 1891–92, and the Estimates for 1892–93 and 1893–94, when compared with the Accounts for 1890–91. A great improvement has taken place in the main sources of Revenue except Opium, and in the reduction of the charge for Interest, and the returns from Railways are also better; but the net receipts from Opium, which in 1891–92 and 1892–93 were larger, owing to the reduction of the payments in consequence of the small crop, are now likely to be much diminished; the special contributions which were received from the Provincial Governments in 1890–91 do not recur; in all three of the later years the Military Expenditure is very

high, the Civil Expenditure is largely increased, and the grant for Famine Relief and Insurance has been raised to its full amount. In the estimates for 1892–93 and 1893–94 the deterioration of about Rx. 5,000,000 from the position of 1890–91 is virtually accounted for by the increased charge for Exchange:—

Net Revenue and Expenditure better (+) or worse (−) than in 1890–91.		Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
		Rx	Rx	Rx
Exchange on all accounts		*−1,732,800*	*−4,897,700*	*−5,018,700*
Other figures apart from Exchange	Principal Heads of Revenue, except Opium	+ 167,200	+1,455,000	+1,400,300
	Opium	+ 452,400	+ 673,400	*− 636,900*
	Civil Departments	*− 355,300*	*− 652,000*	*− 848,900*
	Famine Relief and Insurance	*− 416,800*	*− 415,400*	*− 417,600*
	Interest	+ 182,400	+ 468,500	+ 814,200
	Railways (including construction out of Revenue, in addition to that under Famine Insurance).	+ 544,200	+ 133,200	+ 212,400
	Military Expenditure (including Military and Special Defence Works).	*−1,323,500*	*−1,257,100*	*− 687,800*
	Other Charges	*− 738,500*	*− 278,000*	*− 100,300*
		−3,220,700	*−4,770,100*	*−5,283,300*

Famine Relief and Insurance.

In accordance with the policy adopted in 1881, respecting Famine Insurance, it was decided annually to set aside Rx 1,500,000 from Revenue, for the actual relief of famine, for the construction of works calculated to protect the country from famine, or for the reduction of the existing Debt, or avoidance of Debt otherwise about to be incurred, so as to form a set-off against the borrowing that might be expected in a year when famine arose. From 1886–87, however, to 1890–91, it was found impracticable to make the entire grant as intended, without imposing fresh taxation for the purpose. The following table shows to what extent the Revenue has been so appropriated :—

Years.	Famine Relief.	Construction of Protective Irrigation Works.	Construction of Protective Railways.		Reduction or avoidance of Debt.	Total.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Account.		
	Rx	Rx	Rx	Rx	Rx	Rx
1881–82	34,883	135,449	682,403	—	715,151	1,567,886
1882–83	22,103	263,443	*−133,129*	—	1,343,555	1,495,972
1883–84	9,205	283,223	649,248	—	581,137	1,522,813
1884–85	7,350	253,046	946,457	—	341,504	1,548,357
1885–86	40,695	186,807	589,000	29,271	683,498	1,529,271
1886–87	1,041	107,979	200,000	151,812	—	460,832
1887–88	402	91,006	—	285,199	—	376,607
1888–89	7,799	70,537	—	430,182	—	508,518
1889–90	68,288	71,457	—	462,009	460,255	1,062,009
1890–91	5,579	74,392	—	482,351	520,029	1,082,351
1891–92	23,423	77,931	481,795	231,681	682,170	1,500,000
Revised Estimate, 1892–93	76,800	63,000	993,900	366,300	—	1,500,000
Budget, 1893–94	40,500	65,000	1,054,300	340,200	—	1,500,000

Upper Burma.

The following is a statement of the net Expenditure and Revenue on account of Upper Burma, including the local payments and receipts :—

	Account, 1890–91.	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
Net Expenditure.	Rx	Rx	Rx	Rx
Police	715,800	666,900	630,000	643,300
General Administration	19,900	19,500	20,400	19,800
Law and Justice	85,100	90,200	95,300	97,700
Marine	26,500	30,300	43,500	51,400
Medical	16,600	16,700	18,100	18,000
Political (including pensions)	49,400	48,000	44,400	43,600
Other Civil Charges	5,100	3,800	2,500	4,900
Railway Revenue Account*	34,200	19,700	82,700	89,000
Irrigation Works	28,100	101,000	119,300	50,400
Buildings and Roads : Military	137,900	123,100	156,900	144,800
„ „ Civil	303,700	337,100	274,200	321,600
Extra Army Charges	350,300	529,200	490,000	505,000
	1,772,600	1,985,500	1,977,300	1,989,500
Net Revenue.				
Land Revenue	454,700	412,400	503,500	487,200
Stamps	22,200	23,600	27,700	30,100
Excise	41,300	46,200	52,500	52,900
Forest	134,200	95,300	162,900	126,600
Tributes	24,700	34,300	41,200	28,100
Other Heads	10,200	12,600	12,400	12,500
	687,300	624,400	800,200	737,400
Net Charge	1,085,300	1,361,100	1,177,100	1,252,100

* Inclusive of interest on capital outlay. The increase of the net charge under the head of Railways in 1892–93 is due to the agreement made in 1892 with the Provincial Government.

Exchange.

The following Table shows the amount of the net sterling expenditure in England in recent years, the average rate at which the remittances from India have been effected, the amount under the head of Exchange involved in that sterling expenditure, the further charge or gain in India on the remittance account, the additional estimated payment to the British soldiers arising from the fall in exchange, and the total charge on the revenues on account of Exchange.

Years.	Net Sterling Expenditure.	Average Rate at which Remittances were effected.	Exchange on Net Sterling Expenditure.	Exchange in India on Remittance Accounts.	Additional Payment to European Soldiers on account of Exchange (approximate).	Total Charge for Exchange.
	£	*d.*	Rx	Rx (+ charge, − gain)	Rx	Rx
1881–82	14,043,000	19·895	2,897,000	+ 91,000	—	2,988,000
1882–83	13,800,000	19·525	3,166,000	+ 65,000	—	3,231,000
1883–84	14,770,000	19·536	3,375,000	— *61,000*	46,000	3,360,000
1884–85	13,844,000	19·308	3,364,000	— *12,000*	184,000	3,536,000
1885–86	13,756,000	18·254	4,330,000	— *264,000*	224,000	4,290,000
1886–87	14,172,000	17·441	5,330,000	+ 26,000	276,000	5,632,000
1887–88	15,128,000	16·898	6,357,000	— *745,000*	437,000	6,049,000
1888–89	14,653,000	16·379	6,818,000	— *952,000*	502,000	6,368,000
1889–90	14,513,000	16·566	6,513,000	— *387,000*	632,000	6,758,000
1890–91	15,177,000	18·090	4,959,000	— *78,000*	567,000	5,448,000
1891–92	15,717,000	16·733	6,825,000	— *31,000*	387,000	7,181,000
Revised Estimate, 1892–93	16,352,000	15·000	9,811,000	— *58,000*	592,000	10,345,000
Budget, 1893–94	15,650,000	14·750	9,815,000	— *180,000*	832,000	10,467,000

Home Charges.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year, with the Exchange added :—

Net Expenditure.	Account, 1891-92.			Revised Estimate, 1892-93.			Budget, 1893-94.		
	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.
	£	Rx	Rx	£	Rx	Rx	£	Rx	Rx
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account)	2,624,726	1,139,820	3,764,546	2,458,200	1,474,900	3,933,100	2,419,600	1,517,400	3,937,000
Railway Revenue Account	5,651,951	2,454,431	8,106,382	5,722,300	3,433,400	9,155,700	5,747,200	3,604,200	9,351,400
Civil Administration: Payments on account of Departments in India, passage, outfit, &c.	21,071	9,150	30,221	27,100	16,200	43,300	29,900	18,700	48,600
Postal Subsidy	59,900	26,012	85,912	59,900	35,900	95,800	59,900	37,600	97,500
Telegraph: Red Sea Company's Annuity	18,027	7,829	25,856	18,000	10,800	28,800	18,000	11,300	29,300
„ Indo-European	38,813	16,855	55,668	29,600	17,800	47,400	32,900	20,600	53,500
„ Zanzibar-Mauritius	—	—	—	—	—	—	5,000	3,100	8,100
Public Works: Civil Engineering College	820	356	1,176	200	100	300	2,600	1,600	4,200
„ Other Charges	5,696	2,474	8,170	6,300	3,800	10,100	5,500	3,500	9,000
Marine: Her Majesty's ships in Indian Seas	50,158	21,782	71,940	52,100	31,300	83,400	50,000	31,400	81,400
„ Indian Government Defence Vessels	6,000	2,606	8,606	50,000	30,000	80,000	60,000	37,600	97,600
„ Other Charges	413	179	592	2,200	1,300	3,500	1,500	900	2,400
Civil Service: Allowances to Candidates, Examinations, &c.	18,038	7,833	25,871	16,300	9,800	26,100	13,400	8,400	21,800
Lunatics: Maintenance	4,159	1,806	5,965	7,000	4,200	11,200	5,000	3,100	8,100
Political charges: Persian Mission	7,000	3,040	10,040	7,000	4,200	11,200	7,000	4,400	11,400
„ Diplomatic and Consular Establishments in China	12,500	5,428	17,928	12,500	7,500	20,000	12,500	7,800	20,300
„ Pensions: territorial and political	54,223	23,547	77,770	29,700	17,800	47,500	23,700	14,900	38,600
„ Other Charges	6,155	2,673	8,828	2,500	1,500	4,000	2,000	1,200	3,200
India Office; Salaries of Establishment	136,589	59,316	195,905	135,800	81,500	217,300	134,300	84,200	218,500
„ Auditor's Department	6,837	2,969	9,806	6,500	3,900	10,400	6,600	4,100	10,700
„ Store Department	24,160	10,492	34,652	27,000	16,200	43,200	26,000	16,300	42,300
„ Stationery, postage, telegrams, and other charges	21,743	9,442	31,185	23000	13,800	36,800	22,300	14,000	36,300
Army: Effective: Home Charges of British Forces serving in India	713,131	309,686	1,022,817	978,500	587,100	1,565,600	817,000	512,400	1,329,400
„ „ Troop Service and Transport	236,818	102,841	339,659	228,000	136,800	364,800	226,000	141,700	367,700
„ „ Other Charges	21,370	9,280	30,650	20,300	12,200	32,500	19,500	12,200	31,700
Stores: Civil and Public Works	182,464	79,237	261,701	220,500	132,300	352,800	186,400	116,900	303,300
„ Telegraph	83,212	36,136	119,348	81,700	49,000	130,700	78,000	48,900	126,900
„ Marine	76,876	33,384	110,260	196,800	118,100	314,900	105,900	66,400	172,300
„ Military	1,098,890	477,207	1,576,097	1,036,500	618,300	1,648,800	842,400	528,300	1,370,700
„ Special Defence Works (including Establishment)	209,263	90,875	300,138	175,000	105,000	280,000	174,700	109,600	284,300
„ Miscellaneous Charges	7,269	3,157	10,426	6,600	4,000	10,600	8,900	5,600	14,500
Furlough: Civil and Marine	192,228	83,477	275,705	208,900	125,300	334,200	209,000	131,100	340,100
„ Military	305,023	132,460	437,483	349,000	209,400	558,400	313,000	196,300	509,300
„ Telegraph	5,413	2,351	7,764	5,900	3,500	9,400	5,400	3,400	8,800
„ Public Works	48,639	21,122	69,761	50,000	30,000	80,000	50,000	31,400	81,400
Non-Effective Charges: Civil and Marine	1,009,811	438,523	1,448,334	1,099,300	659,600	1,758,900	1,049,400	658,100	1,707,500
„ „ Military	2,757,394	1,197,433	3,954,827	3,008,000	1,804,800	4,812,800	2,879,400	1,806,000	4,685,400
Total	15,716,780	6,825,209	22,541,989	16,352,200	9,811,300	26,163,500	15,650,300	9,814,600	25,464,900

There is a reduction in the Budget for 1893-94, as compared with the Account for 1891-92, of £261,674 on Stores, chiefly for the Army, of £205,126 in Interest and Management of Debt (no discount being inserted for the loan in 1893-94), and of £30,523 in Political Pensions (which were exceptionally heavy in 1891-92), while there is an increase of £161,995 for Non-Effective charges, of £95,249 on Railway Revenue Account, of £91,181 in the Army Effective Charges (which were swollen by arrears), of £54,000 in the subsidy to the Admiralty for manning and maintaining the Indian Government Defence Vessels, of £26,097 for Furlough Pay, and of £2,321 on all other accounts; so that there is a net decrease of £66,480 in the sterling payments, while the charge for Exchange is higher by Rx 2,989,391.

The Expenditure in England not charged on the Revenues of the year, according to the Accounts and Estimates, is as follows:—

Expenditure.	Account, 1891-92.			Revised Estimate, 1892-93.			Budget Estimate 1893-94.		
	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.
Capital outlay on construction of State Railways	£ 864,309	Rx 375,337	Rx 1,239,646	£ 1,068,000	Rx 640,800	Rx 1,708,800	£ 1,151,800	Rx 722,300	Rx 1,874,100
„ „ on Irrigation Works	8,948	3,886	12,834	8,200	4,900	13,100	8,800	5,500	14,300
Total	873,257	379,223	1,252,480	1,076,200	645,700	1,721,900	1,160,600	727,800	1,888,400

Railways.

The sanctioned mileage of Railways in India on the 31st of December 1892 was 20,004, of which 17,709 miles were open for traffic. The additional length opened in 1892 was 504 miles, of which 204 were on the South Indian Railway, 100 on the Mu Valley, 67 on the North-Western, 59 on the Hyderabad-Umarkot, and 74 on other lines. The length sanctioned during the year was 340 miles, namely, 113 from Ujjain to Bhopal, 72 from Bina to Guna, 68 on the East Indian Railway, and 87 for other lines.

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years:—

——	1890.	1891.	1892.
Miles open at end of year	16,233	17,211	17,709
Capital outlay at end of year Rx	211,982,149	219,375,123	224,471,634
Average cost per open mile „	13,059	12,746	12,676
Number of passengers carried	113,828,810	122,611,345	123,750,462
Number of tons of goods carried	22,521,192	26,048,793	25,978,817
Gross receipts Rx	20,622,572	23,980,761	23,107,194
Working expenses „	10,268,075	11,258,498	10,878,509
Net receipts „	10,354,497	12,722,263	12,228,685
Percentage of net receipts on capital cost	4·88	5·80	5·45

While, however, the Railways gave in India a return of about $5\frac{3}{4}$ or $5\frac{1}{2}$ per cent. on their capital cost, the expense of paying in England the interest in gold is so heavy, that the result of the Railway Revenue Account is to impose a considerable charge on the Government; in 1891-92 this was less than in any year since 1883-84, but the subsequent fall in Exchange has greatly added to the expenditure, as will be seen from the following statement:—

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Receipts	19,938,046	19,064,200	19,551,700
Expenditure	20,253,910	20,775,000	21,545,800
Net Charge	315,864	1,710,800	1,994,100

This result is arrived at after charging in the Railway Revenue Account the following sums on account of Exchange:—

	Rx
Account, 1891-92	2,454,430
Revised Estimate, 1892-93	3,433,400
Budget Estimate, 1893-94	3,604,200

Irrigation Works.

The following is the financial result of the works of Irrigation during the three years to which the statement refers :—

	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
Major Works:	Rx	Rx	Rx
Direct receipts	1,404,737	1,487,200	1,323,700
Portion of Land Revenue due to Irrigation	673,189	725,600	815,600
Total Revenue	2,077,926	2,212,800	2,139,300
Working expenses	761,445	790,600	776,100
Net Revenue	1,316,481	1,422,200	1,363,200
Interest on Debt	1,109,678	1,138,900	1,168,300
Net Receipt	206,803	283,300	194,900
Minor Works and Navigation : net Charge	879,782	861,300	717,300
Total net Charge	672,979	578,000	522,400

The direct receipts, of which nine-tenths consist of rates for irrigation, are chiefly derived from the large canals in Upper India; namely, the Ganges, Lower Ganges, Agra, and Eastern Jumna canals, in the North-West Provinces, the Bari Doab, Western Jumna, and Sirhind Canals, in the Punjab, and the Son project in Bengal. Of the portion of the land revenue credited to irrigation works, nearly two-thirds is derived from those in the deltas of the great rivers in Madras, especially the Godávári and Kistna.

The capital outlay on the principal Works of Irrigation has been as follows :—

	To the close of 1890–91.	During 1891–92.	Estimated in 1892–93.	Estimated in 1893–94.	Total to end of 1893–94.	Percentage of net Revenue in 1891–92 on capital outlay.
	Rx	Rx	Rx	Rx	Rx	
Bengal: Orissa Project	2,421,788	38,874	37,800	42,500	2,540,962	—·10
Midnapore Series	824,424	1,447	200	—	826,071	·33
Son Canal	2,552,799	20,410	15,400	17,500	2,606,109	1·0
N.-W. Provinces: Ganges Canal	2,685,061	16,905	13,500	19,100	2,734,566	8·35
Lower Ganges Canal.	3,099,851	21,711	17,100	35,100	3,173,762	3·68
Agra Canal	849,147	2,516	2,200	9,300	863,163	4·26
Eastern Jumna Canal.	318,507	6,502	4,400	6,500	335,909	23·84
Betwa Canal	396,508	990	1,200	1,800	400,498	·11
Punjab: Western Jumna Canal	1,062,457	4,692	11,900	28,000	1,107,049	9·64
Sirsa Branch Canal (State outlay).*	59,915	56,771	63,900	62,300	242,886	—
Bari Doab Canal	1,580,392	2,137	26,200	60,000	1,668,729	7·73
SirhindCanal (State outlay)*	2,213,442	33,499	15,000	9,500	2,271,441	6·53
Chenab Canal	554,816	350,635	153,000	180,000	1,238,451	—·03
Swat River Canal	347,589	1,000	—	5,700	354,289	3·09
Madras: Godavari Delta System	1,084,283	6,655	500	—	1,091,438	16·01
Kistna Delta System	930,873	42,890	32,700	47,100	1,053,563	14·04
Sangam Anicut System	297,987	1,649	2,700	5,400	307,736	—·89
Kurnool Canal	2,164,167	—	—	—	2,164,167	·06
Periyar Project	266,610	110,248	129,700	117,500	624,058	—
Rushikulya Project	183,426	64,047	49,800	45,000	342,273	—
Bombay: Eastern Nara Works	513,065	8,517	16,400	24,100	562,082	5·94
Mutha Canals	607,983	10	12,300	14,200	634,493	2·75
Nira Canal	485,834	11,844	10,400	12,100	520,178	·07
Other Works	1,986,728	29,098	14,700	97,200	2,127,726	—
	27,487,652	833,047	631,000	839,900	29,791,599	4·65

The chief grants in 1893–94 are for the Orissa canals and the Kistna Delta System, for the Chenab and Sirsa Branch Canals in the Punjab, and for the Periyar and Rushikulya projects.

* In addition to Rx 1,378,604 contributed by Native States towards the Sirhind Canal, and Rx 50,622 towards the Sirsa Branch Canal, to the end of 1891–92.

TRADE.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1893 :—

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Imports of Private Merchandise	69,034,900	66,587,457	62,618,383
Government stores	2,940,470	2,844,926	3,660,239
Total merchandise	71,975,370	69,432,383	66,278,622
Treasure	21,934,486	14,722,662	17,009,810
Total imports	93,909,856	84,155,045	83,288,432
Exports of Indian Produce and Manufactures	95,902,193	103,550,831	101,930,879
Foreign goods (re-exports)	4,233,529	4,485,179	4,584,314
Government stores	91,626	137,582	59,478
Total merchandise	100,227,348	108,173,592	106,574,671
Treasure	2,123,178	3,286,686	6,958,924
Total exports	102,350,526	111,460,278	113,533,595
Total trade	196,260,382	195,615,323	196,822,027

Analysis of the Imports of Merchandise.

	1890-91.	1891-92.	1892-93.
Private Merchandise.	Rx	Rx	Rx
I. Animals, living	295,430	293,257	300,673
II. Articles of food and drink :			
Fruits and vegetables	178,891	134,255	143,552
Grain and pulse	93,483	215,590	122,359
Liquors	1,423,461	1,442,095	1,447,263
Provisions	1,476,070	1,771,793	1,862,055
Salt	779,034	627,953	576,951
Spices	813,115	797,196	623,633
Sugar	3,399,886	2,561,996	2,625,683
Tea	325,141	443,161	443,336
Other articles	139,771	182,758	106,244
Total	8,628,852	8,176,797	7,951,076
III. Metals and their manufactures :			
Copper	1,813,591	2,089,024	1,768,984
Iron	2,562,307	2,321,283	2,436,070
Lead	147,906	170,908	155,707
Steel	472,187	459,525	386,130
Tin	278,302	264,331	296,034
Zinc or spelter	177,435	192,614	185,877
Brass, quicksilver, and unenumerated metals	194,419	157,388	166,798
Hardware, cutlery, and plated ware	1,197,614	1,238,994	1,217,549
Machinery and millwork	2,063,863	2,111,597	2,359,103
Railway plant and rolling stock (other than Government stores)	2,001,853	1,484,173	1,032,939
Total	10,909,477	10,489,837	10,005,191
IV. Chemicals, drugs, &c. :			
Chemicals	254,150	286,408	307,649
Drugs, medicines, and narcotics	632,146	650,425	662,815
Dyeing and tanning materials	511,183	598,383	644,633
Total	1,397,479	1,535,216	1,615,097

	1890–91.	1891–92.	1892–93.
	Rx	Rx	Rx
V. Oils:			
Kerosine	2,262,529	2,200,966	2,515,873
Vegetable, not essential	256,483	250,469	211,187
Other kinds	115,175	184,520	192,102
Total	2,634,187	2,635,955	2,919,162
VI. Raw materials and unmanufactured articles:			
Coal, coke, and patent fuel	1,543,442	1,250,493	1,141,450
Cotton	194,684	177,273	261,819
Gums and resins	101,932	115,207	104,373
Ivory	325,380	274,343	234,857
Precious stones and pearls, unset	129,869	142,364	207,340
Seeds	111,373	79,794	125,027
Silk	1,115,068	1,264,003	1,016,080
Wood	91,171	85,119	82,125
Wool	115,615	118,204	126,204
Other articles	304,231	321,253	305,003
Total	4,032,765	3,828,053	3,604,278
VII. Articles manufactured and partly manufactured:			
A. Yarns and textile fabrics:			
Cotton twist and yarn	3,768,362	3,514,620	2,683,850
„ piece goods	26,816,983	24,770,897	22,514,362
„ sewing thread	181,370	166,120	164,405
„ other sorts	243,634	237,835	263,248
Flax, hemp, and jute	207,374	190,514	209,264
Silk	1,386,362	1,750,695	1,801,571
Wool	1,818,213	1,762,031	1,523,243
B. Apparel, including boots and shoes	1,349,898	1,398,027	1,383,830
C. Other manufactured articles:			
Arms, ammunition, &c.	206,331	206,517	225,775
Books, maps, charts, &c.	222,401	221,594	230,564
Building and engineering materials	184,816	173,010	140,211
Cabinetware and furniture	91,415	113,258	96,062
Candles	111,495	126,777	148,426
Clocks and watches	129,732	140,283	115,789
Corals	168,716	168,113	121,045
Earthenware and porcelain	227,874	273,573	251,593
Glass	650,237	728,203	670,804
Instruments and apparatus	230,606	252,583	240,032
Jewelry and plate	94,551	90,100	93,443
Leather, excluding boots and shoes	170,255	191,449	179,545
Matches	282,755	331,689	358,957
Paints and colours, and painters' materials	302,861	292,859	299,518
Paper and pasteboard	431,436	470,339	436,098
Soap	92,852	110,417	116,478
Stationery (excluding paper)	223,874	245,567	262,042
Toys and games	150,094	161,394	152,476
Umbrellas	326,092	414,942	441,145
Other articles	1,066,121	1,124,936	1,099,130
Total	41,136,710	39,628,312	36,222,906
Total Private Merchandise	69,034,900	66,587,457	62,618,383
Government Stores.			
Railway plant and rolling stock	1,234,933	1,021,298	1,289,051
Apparel (excluding hosiery)	68,549	45,601	54,580
Arms, ammunition, &c.	279,375	502,017	567,998
Books, maps, and charts	67,310	65,490	65,574
Coal	62,373	58,098	100,507
Hardware and cutlery	81,956	108,906	123,523
Machinery and millwork	96,620	68,361	118,732
Metals	378,319	378,471	433,850
Paper, pasteboard, and stationery	81,197	68,764	80,804
Telegraph materials	76,880	95,188	70,531
Woollen manufactures	134,387	112,865	150,846
Other stores	378,571	319,867	604,243
Total	2,940,470	2,844,926	3,660,239

Analysis of the Exports of Indian Produce and Manufactures.

	1890–91.	1891–92.	1892–93.
	Rx	Rx	Rx
I. Animals, living	122,278	101,878	137,307
II. Food and drink:			
Coffee	1,454,985	1,998,659	2,066,862
Rice	12,877,740	13,385,970	12,391,894
Wheat	6,042,426	14,380,462	7,440,384
Other grain, and pulse	619,132	929,248	715,869
Provisions	633,377	776,531	775,802
Spices	455,057	408,978	514,675
Sugar	417,562	508,417	507,914
Tea	5,219,233	5,968,129	6,292,348
Other articles	65,708	100,560	90,375
Total	27,785,220	38,456,954	30,796,121
III. Metals and their manufactures	61,144	77,019	84,407
IV. Chemicals, drugs, dyeing materials, &c.:			
Opium	9,261,814	9,562,261	9,255,014
Tobacco	133,852	136,688	168,109
Chinchona bark	133,780	97,986	85,898
Other drugs, chemicals, &c.	107,009	96,710	122,937
Cutch	236,355	317,296	382,484
Indigo	3,073,125	3,214,077	4,141,179
Myrabolams	300,714	393,690	336,709
Other dyeing and tanning materials	36,571	53,723	82,820
Total	13,283,220	13,872,431	14,575,150
V. Oils:			
Castor	373,365	342,123	266,748
Cocoa nut	102,545	154,939	183,193
Other	75,993	86,749	145,625
Total	551,903	583,811	595,566
VI. Raw materials:			
Caoutchouc	117,318	117,237	130,782
Cotton	16,502,775	10,754,312	12,743,679
Gums and resins	97,828	91,889	96,117
Hemp	42,229	64,360	79,155
Hides and skins	2,160,555	2,367,043	2,635,496
Horns	203,060	333,762	252,639
Jade stone	60,720	52,122	67,025
Jute	7,602,010	6,848,494	7,944,223
Manures (bones, &c.)	339,403	236,814	250,642
Saltpetre	380,059	365,618	438,940
Seeds: castor	514,785	449,037	566,444
„ earthnuts	877,329	875,851	1,063,034
„ linseed	4,984,123	6,793,440	5,526,297
„ poppy	474,141	406,514	345,493
„ rape	979,570	1,708,952	1,835,043
„ til or jinjili	1,356,980	1,765,340	2,092,316
„ other sorts	156,324	209,324	202,388
Silk	521,069	518,627	617,574
Wood: teak	425,303	474,852	570,102
other timber, and ornamental	96,666	103,224	90,235
Wool	968,322	1,013,864	1,116,578
Other articles	637,331	628,616	653,369
Total	39,497,900	36,179,292	39,317,571

	1890-91.	1891-92.	1892-93.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn	6,543,364	5,771,033	6,773,483
„ piece goods	1,122,596	1,214,502	1,268,693
„ other sorts	36,679	49,501	58,482
Flax and hemp	1,183	1,545	4,270
Jute : gunny bags	2,180,022	2,195,238	2,853,310
„ „ cloths, rope, twine, &c.	301,940	317,862	384,683
Silk	203,181	183,957	197,178
Wool	104,166	94,789	120,080
B. Apparel (excluding hosiery)	103,429	119,204	145,366
C. Other manufactured articles :			
Coir manufactures	194,802	244,929	232,279
Hides and skins, dressed or tanned	2,535,363	2,818,958	2,956,439
Lac	781,264	750,531	780,164
Oilcake	88,442	104,520	118,495
Other articles	404,097	412,877	531,835
Total	14,600,528	14,279,446	16,424,757
Total Indian Produce and Manufactures	95,902,193	103,550,831	101,930,879

Analysis of the Re-exports of Foreign Merchandise.

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Apparel	102,503	100,038	118,608
Cotton : twist and yarn	83,801	113,665	90,822
„ manufactures, piece goods	1,689,018	1,787,859	1,703,073
„ „ other sorts	21,475	29,306	29,806
Gums and resins	60,922	68,785	67,232
Ivory	150,210	151,280	111,865
Metals	163,924	229,353	285,558
Provisions	131,301	117,552	146,264
Silk and its manufactures	104,701	104,480	108,989
Spices	68,753	30,179	30,414
Sugar	197,659	192,628	328,080
Tea	285,060	315,741	328,151
Wool and its manufactures	689,801	709,141	656,267
Other articles	484,401	535,172	579,185
Total	4,233,529	4,485,179	4,584,314

Movement of Treasure.

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Gold : imports	6,500,832	4,118,929	1,781,789
„ exports	864,660	1,705,137	4,594,472
Net imports	5,636,172	2,413,792	—2,812,683
Silver : imports	15,433,654	10,603,733	15,228,021
„ exports	1,258,518	1,581,549	2,364,452
Net imports	14,175,136	9,022,184	12,863,569
Net imports of treasure	19,811,308	11,435,976	10,050,886
Amount of silver coined at Calcutta and Bombay	13,163,474	5,553,970	12,705,210

Shipping.

Shipping:	1890-91.		1891-92.		1892-93.	
	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered: steamers -	1,570	2,480,276	1,617	2,561,855	1,585	2,544,440
„ „ „ sailing -	2,091	510,976	2,153	455,262	2,236	442,059
Total . -	3,661	2,991,252	3,770	3,017,117	3,821	2,986,499
„ „ cleared: steamers -	1,831	2,870,715	2,157	3,427,402	1,803	2,846,657
„ „ „ sailing -	2,717	772,693	2,551	708,371	2,785	760,018
Total - -	4,548	3,643,408	4,708	4,135,773	4,588	3,606,675

Balance of Trade (approximate).

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Exports of merchandise - - - - - -	100,227,000	108,173,000	106,575,000
„ gold - - - - - -	865,000	1,705,000	4,594,000
„ silver - - - - - -	1,259,000	1,582,000	2,364,000
Total - - - - -	102,351,000	111,460,000	113,533,000
Imports of merchandise - - - - -	71,975,000	69,432,000	66,279,000
„ gold - - - - - -	6,501,000	4,119,000	1,781,000
„ silver - - - - -	15,434,000	10,604,000	15,228,000
Total - - - - -	93,910,000	84,155,000	83,288,000
Net exports of merchandise - - - - -	28,252,000	38,741,000	40,296,000
„ imports of gold - - - - -	5,636,000	2,414,000	*—2,813,000*
„ „ silver - - - - -	14,175,000	9,022,000	12,864,000
Excess of exports - - - - - -	8,441,000	27,305,000	30,245,000
Rupee paper enfaced for payment of interest in England -	5,138,000	599,000	*—1,322,000*
Total surplus exports - - -	13,579,000	27,904,000	28,923,000
Remittances by the Government:			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - -	19,095,000	23,948,000	26,977,000
Bills drawn on India for interest on enfaced rupee paper -	892,000	1,070,000	960,000
	19,987,000	25,018,000	27,937,000
Excess of remittances by Government over surplus Exports -	6,408,000	*—2,886,000*	*—986,000*

Debt and Public Works.

The following is the net debt incurred, or to be incurred, during the three years, according to the Account and Estimates:—

		Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
In India - - - - -	Rx	— *54,345*	245,000	3,215,000
In England - - - - -	£	3,092,638	— *621,200*	50,800

In 1891–92 no loan was raised for public works in India, and debt to the amount of Rx 54,345 was discharged. In England a loan of £2,600,000 India 3 per cent. stock was issued, at an average price of £94 10*s.* 2½*d.* per cent., of which £1,597,394 was applied to the discharge of India 3½ per cent. debentures, and of debentures of the Oude and Rohilkund and South Indian Railways bearing the same rate of interest; the remainder was needed for advances to Companies constructing railways in India under engagements with the Government. Later in the year there was an unexpected demand caused by the necessity of discharging certain guaranteed railway debentures, which the holders were unwilling to renew on the terms offered by the Government; owing to this reduction of the cash balance, and in order to be in a position to discharge £1,000,000 Oude and Rohilkund Railway debentures falling due on the 1st of April 1892, it became necessary to sell a further amount of £2,000,000 India 3 per cent. stock. The total sterling debt raised was, therefore, £4,600,000 at 3 per cent.; the amount discharged was £1,503,100 debentures at 3½ per cent., and also £4,262 of India 4 per cent. stock; and consequently the net increase was £3,092,638.

In 1892–93, for the third time in succession, the Government of India was able to budget for no public loan; but Rx 250,000 was borrowed, at 4 per cent., from the Rampur State, towards the construction of a line of railway from Moradabad to Bareilly through Rampur; and, debt being discharged to the amount of Rx 5,000, the net increase was Rx 245,000. In England a loan of £1,300,000 India 3 per cent. stock, which was subscribed on the 29th of April 1892, at an average price of £96 18*s.* 4*d.* per cent., was issued for the discharge, in addition to the £1,000,000 of Oude and Rohilkund Railway debentures already mentioned, of £920,300 of railway debentures similarly bearing 3½ per cent. interest while £900 of India stock at a higher rate was also paid off; there was, therefore, a net reduction of debt to the amount of £621,200.

In 1893–94 the Government of India propose to raise for the prosecution of public works a loan in India of Rx 3,000,000, and also to borrow a further sum of Rx 220,000 from the Rampur State for the construction of the railway through its territory, while debt is to be discharged to the amount of Rx 5,000; in England it will be necessary to discharge railway 3½ per cent. debentures to the amount of £1,249,200, for which purpose it is proposed to issue £1,300,000 India 3 per cent. stock.

During the three years to which this statement relates, the outlay from revenue, from borrowed money, and from the balances, on the construction of Railways and Irrigation Works, is as follows :—

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
State Railways - - - - - - -	3,418,364	4,723,500	3,929,400
Irrigation Works - - - - - - -	833,047	631,000	839,900
	4,251,411	5,354,500	4,769,300
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is - - -	1,300,229	1,397,100	2,789,900
Total - - - - - -	5,551,640	6,751,600	7,559,200

Assets and Liabilities.

The following is a statement of the Assets and Liabilities of the Government of India. As Indian and English figures cannot be correctly added together without Exchange, the totals of the two sets of figures are shown separately :—

Assets and Liabilities, 31*st March* 1893.

Assets.	Rx	£	*Liabilities.*	Rx	£
Railways constructed by the State -	76,569,000	—	Debt - - -	102,937,000	106,684,000
Purchased railways - -	—	59,236,000	Other Obligations - - -	17,384,000	—
Advances to Railway Companies -	—	4,601,000			
Irrigation Works - - -	28,952,000	—			
Loans to Municipalities, &c.	11,846,000	—			
Cash Balances - - -	15,204,000	2,603,000			
Total Assets - -	132,571,000	66,440,000			
Liabilities uncovered	*-12,250,000*	40,244,000			
	120,321,000	106,684,000	Total Liabilities -	120,321,000	106,684,000

The uncovered Liabilities, therefore, are somewhat more than half of a year's net Revenue. In India the liabilities are considerably exceeded by the assets.

Burden of Taxation.

In the following rough calculation, the burden of the taxation on the people of British India is shown.

	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
Salt	8,636,200	8,648,600	8,587,800
Stamps	4,262,200	4,458,200	4,434,100
Excise	5,117,300	5,203,600	5,145,900
Provincial rates	3,502,800	3,645,700	3,707,100
Customs	1,701,300	1,616,800	1,665,200
Assessed taxes	1,652,800	1,683,100	1,687,200
Registration	399,800	430,700	429,300
Total	25,272,400	25,686,700	25,656,600
According to the census taken in 1891, the population of British India was 221,356,000. On this basis, and allowing for the increase of population, the payment per head, on the assumption that the whole of the taxation from salt, excise, &c., is paid by the inhabitants of British India, is	Rupee. Annas. Pies. 1 2 3	Rupee. Annas. Pies. 1 2 6	Rupee. Annas. Pies. 1 2 4

If to this taxation be added the payment of Land Revenue, which is in the three years R 1 „ 1 „ 4, R 1 „ 1 „ 10, and R 1 „ 2 „ 0 respectively, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 „ 3 „ 7 in 1891–92, Rs. 2 „ 4 „ 4 in 1892–93, and Rs. 2 „ 4 „ 4 according to the Budget for 1893–94.

India Office,
19th June 1893.

George W. E. Russell,
Under Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1890–91 and 1891–92, and Estimates for 1892–93 and 1893–94, with Explanations.

[NOTE.—£ denotes sterling; Rx denotes tens of Rupees.]

REVENUE AND EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	85,741,700	89,143,300	90,021,200	90,005,700	The result of 1891–92 is worse than that of 1890–91, by Rx 3,220,700 including, or Rx 3,107,600 excluding, Special Defence Works. The estimated result of 1892–93 is worse than that of 1891–92, by Rx 1,549,400 including, or Rx 1,595,000 excluding, Special Defence Works. The estimated result of 1893–94 is worse than that of 1892–93, by Rx 513,200 including, or Rx 535,900 excluding, Special Defence Works.
Expenditure charged on the Revenue of the Year.	82,053,500	88,675,800	91,103,100	91,600,800	
Surplus or Deficit {including / excluding} cost of Special Defence Works.	3,688,200	467,500	*–1,081,900*	*–1,595,100*	
	4,180,000	1,072,400	*–522,600*	*–1,058,500*	
Total Expenditure, Imperial and Provincial, during the Year.	82,252,100	88,916,700	91,466,900	92,352,000	In 1890–91 and 1891–92, and according to the Estimates for 1892–93 and 1893–94, the Provincial Governments spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current years.
Portion thereof spent by Provincial Governments from their Balances.	*– 198,600*	*– 240,900*	*– 363,800*	*– 751,200*	
Allotments to Provincial Governments unspent by them.	—	—	—	—	
	82,053,500	88,675,800	91,103,100	91,600,800	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	24,045,200	23,965,800	24,857,600	25,157,200	The reduction in 1891–92 was caused by the failure of the monsoon in Madras; and the increase in 1892–93 arose chiefly from the improvement in that presidency. The increase in 1893–94 is general, except in Bengal and Madras, where a slight reduction is anticipated.
Opium - -	7,879,200	8,012,400	7,966,500	7,316,200	The number of chests sold monthly in Calcutta was 4,750 in 1890 and 1891, 4,500 from January to September 1892, and 3,642 subsequently. The average price per chest was about 1,037 rupees in 1890–91, 1,058 rupees in 1891–92, 1,247 rupees in 1892–93, and is estimated at 1,250 rupees in 1893–94. The number of chests of Malwa opium paying duty was 28,591 in 1890–91, 30,654 in 1891–92, about 27,800 in 1892–93, and is estimated at 27,500 in 1892–93. The duty was 650 rupees a chest till the 5th of July 1890, when it was reduced to Rs. 600. In 1891–92 the improvement occurred chiefly in Bombay; and the reduction in 1892–93 is due to the diminution of exports from that presidency. The reduction anticipated in 1893–94 is owing to the diminution in the monthly sales at Calcutta being expected to be in force throughout the whole year.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks -	235,700	254,400	257,900	224,900	In the Net Statement on page 52 this charge is distributed among the various heads of revenue to which it relates. The increase in 1891–92 was due to unexpected refunds of land revenue in Bengal, the Punjab, and Madras, and of Customs receipts in Bengal. In 1892–93 it is caused by the Customs settlement with the Portuguese Government.
Assignments and Compensations.	1,510,100	1,531,900	1,517,500	1,477,900	The increase in 1891–92 was caused by commutations and arrears, chiefly in the North-West Provinces and Madras. The reduction in 1893–94 is mainly owing to the absence of salt compensations in Portuguese India.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - -	3,676,600	3,835,100	3,956,100	4,112,300	In 1891–92 and 1892–93 the increase arose principally from the revision of the scale of allowances to village establishments in Madras, and from extension of surveys in Burma and Bengal, and in the latter year from the payment of arrears in Bombay. In 1893–94 it is caused by the settlement and survey operations in the North-West Provinces and Upper Burma, allowances to village establishments in Madras, and increase of establishments in Assam.
Opium - - -	2,180,800	1,861,800	1,595,000	2,255,000	In 1891–92 and 1892–93 the payments to cultivators and manufacturing charges were small, owing to the partial failure of the crop in Bengal. The reserve has been greatly reduced in consequence of the poor crops of recent years, and is estimated at only 1,847 chests at the end of 1893.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	Rx	Rx	Rx	Rx	
Salt - - -	8,523,400	8,636,200	8,648,600	8,587,800	The duty on salt is 2½ rupees a maund throughout India (except in British Burma, where it is one rupee a maund, and in some of the Trans-Indus districts, where the duty varies from 5 to 6¼ annas). In 1891-92 the improvement occurred chiefly in Bombay and Bengal. In 1893-94 allowance is made for a diminution in the Sambhar salt traffic.
Stamps - - -	4,069,000	4,262,100	4,458,200	4,434,100	In 1891-92 there was a general improvement, chiefly in Bengal. In 1892-93 the increase was principally in Madras and Bengal. In 1893-94 a reduction is expected in Madras.
Excise - - -	4,947,800	5,117,300	5,203,600	5,145,900	The increase was general in 1891-92, chiefly in Bengal and Bombay; and also in 1892-93, except in Madras. In 1893-94 a large reduction is expected in Lower Burma, owing to the restrictions on the sale of opium.
Provincial Rates - -	3,491,200	3,502,800	3,645,700	3,707,100	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue. The fluctuations in the last two years arise chiefly in Madras.
Customs - - -	1,743,200	1,701,300	1,616,800	1,665,200	In 1890-91 there was an exceptionally large export of rice from Burma, and the reduction in 1891-92 and 1892-93 was due to the smaller amount exported. For 1893-94 some improvement is anticipated.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Salt - - - - -	429,000	459,000	465,300	510,800	The increase in 1891–92 arose chiefly from the strengthened establishments in Madras, in which province also the addition in 1893–94 is expected.
Stamps - - -	130,000	138,400	141,400	154,700	The increase in 1893–94 is for stores in England, and exchange thereon.
Excise - - -	175,100	190,100	194,100	208,800	The increase in 1891–92 was principally due to the extension of the tree-tax system in Madras; and in 1893–94 it is attributable to the same cause.
Provincial Rates - -	54,000	58,700	58,300	53,500	
Customs - - -	134,700	136,400	139,900	144,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	Rx	Rx	Rx	Rx	
Assessed Taxes - -	1,617,400	1,652,800	1,683,100	1,687,200	An Income Tax of 5 pies in the rupee (equal to 6¼*d.* in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to 5*d.* in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from 1⅓ to 2⅔ per cent.; incomes derived from agriculture, being already liable to pay the tax imposed on land in 1877–78, are exempted from this Income Tax.
Forest - - -	1,448,000	1,490,600	1,627,600	1,588,800	In 1891–92 the increase was general, except in Upper Burma and Madras. In 1892–93 there was a large increase in Burma, where the season was exceptionally favourable for operations. The decrease in 1893–94 arises from the absence of a similar prospect in that province.
Registration - - -	365,400	399,800	430,700	429,300	The increase in 1891–92 and 1892–93 occurred chiefly in Madras and Bengal.
Tributes from Native States	760,400	776,000	798,600	771,700	The increase in 1892–93 is due to the realization of arrears from the Shan States.
TOTAL - Rx	58,890,200	59,517,100	60,937,000	60,490,500	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Assessed Taxes - -	29,200	29,600	30,400	32,400	
Forest - - -	784,100	843,900	895,600	990,200	In 1891-92 the increase was mainly attributable to active operations in Burma and Coorg. In 1892-93 and 1893-94 it is general, especially in Burma last year, and in the present year in Bombay and Madras.
Registration - - -	196,700	207,900	212,100	222,000	
TOTAL - Rx	9,536,000	9,547,200	9,463,600	10,387,300	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
	Rx	Rx	Rx	Rx	
INTEREST - -	931,100	879,500	868,600	893,600	In 1890-91 the receipts in England from the investment of a portion of the cash balance were very large; and in 1891-92 there was a large receipt in India for interest from railway companies on over-drawn capital. In 1891-92 and 1892-93 improvements of Rx 31,000 and Rx 41,000 respectively, arose from the investment of the paper currency reserve in Government securities, the amount thus invested having been raised from six to eight crores. In 1893-94 the increase arises on the loans made, through Local Governments, to Presidency Corporations and other public bodies.
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,402,500	1,446,400	1,491,400	1,538,800	On the 1st of January 1891 the postage of letters to the United Kingdom was reduced from 4½ to 2½ annas, involving an estimated net loss of about Rx 30,000 a year; and on the 1st April the rate to foreign countries generally was also reduced to 2½ annas, at an estimated cost of Rx 4,500; the actual result of these measures cannot yet be ascertained.
Telegraph - - -	781,000	919,300	937,700	951,500	The increase in 1891-92 was owing to a great expansion of traffic on the Indo-European line, and also in India, where, however, much was due to the special military operations.
Mint - - -	354,200		326,400	230,500	In 1890-91 and 1892-93 the coinage of silver was exceptionally heavy.
TOTAL - Rx	2,537,700	2,575,700	2,755,500	2,720,800	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works.	3,744,000	3,839,800	3,827,000	3,515,700	In 1890–91 there were special payments in India of Rx 140,900 on account of the conversion of a portion of the 4½ per cent. Loans, which resulted in a reduction in 1891–92 of Rx 38,400 in interest, while there was a further diminution of Rx 176,400, owing to transfers to the Public Works portion of the debt; in England there was an increase of 126,500*l.*, on account of the excess of the charge for discount in raising the loan, over the saving effected under this head by the transfer of interest to the Railway Revenue Account; and under Exchange there was an increase of Rx 325,000. In 1892–93 there was an extra payment in India of Rx 54,600 owing to the conversion of loans, but otherwise a reduction of Rx 175,400, mainly attributable to transfers to the Public Works portion of the debt; the charge in England was reduced by 205,900*l.*, owing to the diminished payment for discount on the issue of stock; but the payment for Exchange was higher by Rx 313,900. In 1893–94 the charge in India is expected to be reduced by Rx 313,600 through the transfers to the Public Works account; in England there is a reduction of 39,200*l.*, but the charge for Exchange is increased by Rx 41,500.
Interest on other Obligations.	451,300	475,400	516,200	550,200	The increase is chiefly in the interest on deposits in the Savings Banks.
TOTAL - Rx	4,195,300	4,315,200	4,343,200	4,065,900	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - -	1,396,700	1,493,400	1,547,600	1,588,300	There was an increase of Rx 44,100 in 1891–92 for the cost of stationery and printing for the Postal Department transferred to this head from that of Stationery and Printing. Owing to the reduction of postage in January 1891, the payment in England was increased by 14,900*l.* in 1891–92. The remainder of the increase is attributable to the development of the department, and the fall in Exchange.
Telegraph - - -	764,000	838,700	867,200	916,800	The increase in 1891–92 was caused partly by Exchange, and partly by the heavier net payments made to the Telegraph Companies under the new Australasian Tariff. In 1892–93 and 1893–94 it arises from the construction of more lines and the maintenance of additional offices in India.
Mint - - -	121,900	97,100	113,600	104,200	See remark on the opposite page.
TOTAL Rx	2,282,600	2,429,200	2,528,400	2,609,300	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS:	Rx	Rx	Rx	Rx	
Law and Justice -	633,900	687,200	679,500	689,500	In 1891–92 there was a large increase in the proceeds of jail manufactures, especially in Bengal and the North-West Provinces.
Police - -	369,400	381,600	386,500	370,800	In 1891–92 there was an exceptional receipt from a railway company, and larger recoveries than usual in the North-West Provinces and Bombay, while there was a reduction on account of punitive police in Burma. In 1892–93 there was a special payment of arrears by the Bombay Port Trust, To the non-recurrence of these exceptional receipts the reduction in 1893–94 is largely attributable.
Marine - - -	225,600	222,400	230,400	212,600	The recoveries from Local Governments for dockyard salaries, &c., are expected to be lower in 1893–94 than in recent years.
Education - -	203,700	211,700	208,700	211,700	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS:					
General Administration -	Rx 1,740,500	Rx 1,791,300	Rx 1,881,900	Rx 1,882,600	In 1891–92 the increase was attributable mostly to Exchange, but partly to various appointments in the several Secretariat offices in India. One half of the increase in 1892–93 arose from Exchange, and the remainder was due to minor alterations in every Province.
Law and Justice - -	3,625,900	3,739,800	3,790,800	3,836,200	In 1891–92 there was additional expenditure in all the provinces, except Bombay, especially for subordinate judges and munsiffs in Bengal, the North-West Provinces, and Madras. In 1892–93 the increase occurs chiefly in Madras and Bengal, and in 1893–94 in Bombay.
Police - - -	3,859,700	3,868,600	3,856,000	3,960,500	A reduction of the special police was made in 1891–92 in Upper Burma, and of the village police in Lower Burma; but this saving was counteracted by the cost of reorganising the district police in the Punjab, Bombay, and Madras. In 1892–93 there is a reduction in Upper Burma and Bombay, but an increase in the North-West Provinces and the Punjab. In 1893–94 the increase is expected to arise from the reorganisation of the district force in Bombay, the Punjab, and Madras, and from the recruitment of the police in Burma to its full strength.
Marine - - -	559,300	628,000	961,800	841,600	In 1891–92 the increase was caused chiefly by the purchase of some new steamers for Madras and Upper Burma, by larger outlay on stores in India, by an augmentation of the contribution towards the expense of the squadron employed in Indian seas, and by Exchange. In 1892–93 there is an increase in England of 167,700*l.*, of which 14,000*l.* is for the subsidy to the Admiralty for manning and maintaining the Indian Government defence vessels, and 120,000*l.* for stores, mainly the cost of the local troopships "Warren Hastings" and "Minto," and a dredger; in India of Rx 43,400; and in Exchange of Rx 122,700. The reduction in 1893–94 occurs in payments in England for stores, and Exchange thereon.
Education - -	1,371,700	1,424,800	1,445,900	1,515,100	In 1891–92 the increase took place chiefly in Madras and Bengal; in 1892–93 it is expected in Madras; and in 1893–94 principally in Bombay, Madras, and the Central Provinces.
Ecclesiastical -	166,000	161,600	168,300	171,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92.

REVENUE.	Accounts, 1890-91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS —*continued.*	Rx	Rx	Rx	Rx	
Medical	101,800	63,100	67,500	66,300	In 1890–91 there was a special receipt of 31,000*l.* from the sale of the estate of the Royal India Asylum at Ealing.
Scientific and other Minor Departments.	77,700	90,200	88,200	84,600	In 1891–92 there was a considerable increase in the Punjab, mainly in connection with exhibitions and fairs.
TOTAL - Rx	1,612,100	1,656,200	1,660,800	1,635,500	
MISCELLANEOUS:					
Superannuation	357,500	361,500	360,600	346,800	The reduction in 1893–94 is mainly due to a decrease in the subscriptions to the Madras Military Fund, and to change in the system of account in Bombay.
Stationery and Printing	92,500	83,100	80,500	82,800	In 1890–91 there were large recoveries for census forms in Bengal.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS —*continued.*	Rx	Rx	Rx	Rx	
Medical - - -	806,900	884,700	935,300	949,200	In 1891–92 the increase was mainly caused by the transfer of local charges in Madras to this head from Miscellaneous. In 1892–93 and in 1893–94 it occurs chiefly in Bombay.
Political - - -	770,500	767,700	824,700	835,700	The difference between the charge in the several years is mainly owing to the subsidy of the Amir of Afghanistan being drawn at irregular dates. In 1892–93 there was special expenditure in the Lushai agency, and in 1893–94 provision is made for it at Gilgit.
Scientific and other Minor Departments.	485,800	587,400	479,400	479,300	The increase in 1891–92 was caused by the census.
TOTAL - Rx	13,386,300	13,853,900	14,344,100	14,472,000	
MISCELLANEOUS:					
Territorial and Political Pensions.	527,600	557,900	542,100	529,400	In 1891–92 there was a large payment of arrears in England.
Civil Furlough Allowances.	232,800	276,400	335,400	341,000	In 1890–91 the absentee allowances of civil officers in England were exceptionally low, as, owing to the market rate of Exchange being higher than the official rate, many officers preferred to draw their furlough pay in India, which in that case is charged to the several departments to which they belong. In the subsequent years the increase is chiefly caused by Exchange.
Superannuation -	3,051,500	3,324,100	3,801,500	3,789,300	In 1891–92 there was an increase of Rx 22,500 in India, 48,600*l.* in England, mainly owing to the payment of rupee pensions in England at a minimum exchange of 1*s.* 9*d.* the rupee, and Rx 201,500 in Exchange. In 1892–93 it amounted to Rx 24,800 in India, 104,100*l.* in England, in consequence of the payments being made monthly instead of quarterly, and Rx 348,500 in Exchange.
Stationery and Printing -	592,400	602,900	627,100	635,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
MISCELLANEOUS —*continued.*	Rx	Rx	Rx	Rx	
Exchange - -	78,200	31,600	57,800	180,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at *specified* rates. The receipts are consequent mainly on the capital transactions of the subsidised railway companies, and on the rate of exchange at which they are brought to account; the increase expected in 1892-93 and 1893-94 arises chiefly from the transactions of the Assam-Bengal railway.
Miscellaneous - -	398,900	420,800	399,500	373,300	In 1891-92 there were exceptional sums received from the Bombay Port Trust.
TOTAL - Rx	927,100	897,300	898,400	982,900	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS
MISCELLANEOUS —*continued.*	Rx	Rx	Rx	Rx	
Miscellaneous - -	274,200	285,300	253,000	243,300	In 1891–92 there was an exceptional charge on account of the money stolen from the Manipur treasury at the time of the outbreak.
TOTAL - Rx	4,678,500	5,046,600	5,559,100	5,538,100	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - -	5,600	23,400	76,800	40,500	The expenditure in 1891–92 was for relief in Madras and Ajmere, and in 1892–93 also in Bengal. In 1893–94 some provision is made in both Madras and Bengal.
Construction of Protective Railways.	—	484,800	993,900	1,054,300	The outlay in 1891–92 and 1892–93 was on the construction of the East Coast railway, which is calculated to protect the country against famine. In 1893–94 the greater part is for the same line. In the four years sums of Rx 482,400, Rx 231,700, Rx 366,300, and Rx 340,200, respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of the Indian Midland and Bengal-Nagpur Railway Companies, which were constructed as protective railways through the agency of companies.
Construction of Protective Irrigation Works.	74,400	77,900	63,000	65,000	The outlay is chiefly on the Rushikulya Project and Nira Canal.
Reduction of Debt -	520,000	682,200	—	—	This is surplus revenue appropriated to the construction of public works, the ordinary loan for that purpose being diminished accordingly.
TOTAL - Rx	600,000	1,268,300	1,133,700	1,159,800	Including the sums above mentioned for Protective Railways, the appropriation for Famine Relief and Insurance, in the four years respectively, is Rx 1,082,400, Rx 1,500,000, Rx 1,500,000, and Rx 1,500,000.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	*–4,800*	163,200	292,900	75,100	The allotments are chiefly for the Mayavaram-Mutupet and Hyderabad-Umarkot railways, and in 1892–93 also for the East Coast line. In 1890–91 there was a credit on account of stores transferred to the former line from the Lucknow-Sitapur-Seramau Railway.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
RAILWAYS:	Rx	Rx	Rx	Rx	
State Railways (Gross Earnings).	13,703,200	16,411,900	15,779,400	16,291,500	In 1891-92 the transfer of the South Indian Railway and opening of its extensions added Rx 552,700 under this head; and, owing to a great demand for wheat and seeds for export to Europe, and an enlarged internal traffic, there were increases of Rx 578,200 on the North-Western, Rx 538,200 on the East Indian, Rx 354,000 on the Rajputana-Malwa, Rx 317,900 on the Bengal-Nagpur, Rx 144,800 on the Oudh and Rohilkhand, Rx 104,100 on the Indian Midland, Rx 98,500 on the Bengal and North-Western, which was included for the whole year, Rx 46,100 on the Burma, Rx 31,800 on the Southern Mahratta and Mysore, and Rx 16 100 on other lines, while a reduction of Rx 73,700 occurred on the Eastern Bengal Railway. In 1892-93 the unusual traffic was not continued, and reductions occurred of Rx 760,200 on the North-Western, on which line not only was there a great diminution of the traffic, but also breaches were caused by floods, Rx 99,500 on the East Indian, Rx 34,300 on the Oudh and Rohilkhand, and Rx 29,800 on the Bengal-Nagpur railways; but there was an increase of Rx 64,000 on the South Indian, Rx 79,000 on the Burma, Rx 38,600 on the Bengal and North-Western, Rx 34,900 on the Rajputana-Malwa, Rx 33,600 on the Eastern Bengal, Rx 16,500 on the Indian Midland, and Rx 24,700 on other railways. In 1893-94 a recovery of Rx 240,000 is hoped for on the North-Western Railway, and an improvement is expected of Rx 42,500 on the Bengal-Nagpur, Rx 40,000 on the Southern Mahratta and Mysore, Rx 31,400 on the East Indian, Rx 25,000 on the Oudh and Rohilkhand, Rx 20,000 on the South Indian, Rx 15,000 on the Indian Midland, and Rx 15,000 on the Burma line, while Rx 55,200 is expected on the newly opened East Coast Railway and the Bezvada Extension, and Rx 24,600 on the opened portion of the Guntakul-Hindupur line, and Rx 33,400 on other lines; on the Rajputana-Malwa Railway a reduction is anticipated of Rx 30,000, as it is not prudent to budget for the heavy goods traffic of last year.

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
RAILWAY REVENUE ACCOUNT:	Rx	Rx	Rx	Rx	
State Railways: Working Expenses.	6,771,900	8,214,500	7,802,400	8,087,500	In 1891-92, the transfer of the South Indian Railway and opening of its extensions added Rx 408,600; and there was an increase of Rx 254,700 on the Bengal and North-Western (including the payment of Rx 216,000 to the Company for its share of net earnings for three half-years), Rx 204,000 on the North-Western, Rx 94,300 on the Rajputana-Malwa, Rx 84,100 on the Eastern Bengal, Rx 68,100 on the Bengal-Nagpur, Rx 31,500 on the Oudh and Rohilkhand, and Rx 35,800 on other lines. In 1892-93 there are estimated reductions of Rx 283,500 on the North-Western, Rx 207,700 on the Bengal and North-Western, Rx 88,800 on the Eastern Bengal, Rx 37,200 on the Rajputana-Malwa railway, and an increase of Rx 41,000 on the Mu Valley, and Rx 39,100 on other lines. In 1893-94 an increase is anticipated of Rx 165,000 on the North-Western, Rx 57,000 on the newly opened Bezvada Extension, East Coast, and Guntakul-Hindupur lines, and Rx 63,500 on other railways. The payments to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows :—

Railways.	1890-91.	1891-92.	Revised 1892-93.	Budget 1893-94.
	Rx	Rx	Rx	Rx
East Indian -	157,900	302,400	251,500	240,000
Rajputana-Malwa -	49,800	117,300	131,600	130,000
Bengal Central - -	3,300	10,600	6,800	7,500
Mysore - -	6,700	11,400	11,200	12,800
Southern Mahratta -	2,700	40,200	34,600	45,000
Bengal and North-Western, and Tirhoot -	—	—	170,000	170,000
Lucknow-Bareilly -	—	—	1,200	1,200
Total -	220,400	481,900	606,900	606,500

State Railways: Interest on Debt.	4,005,200	4,427,900	4,775,400	4,945,300	There was an increase in 1891-92 of Rx 128,100 in India, 140,600*l.* in England (owing to the purchase of the South Indian Railway), and Rx 154,000 in Exchange. In 1892-93 there is an increase of Rx 163,000 in India, 11,100*l.* in England, and Rx 173,400 in Exchange. In 1893-94 the increase arises in India, where the charge necessarily increases with the progress of construction.
State Railways: Annuities in purchase of Railways.	2,243,100	2,428,800	2,714,600	2,765,600	The increase is almost entirely caused by the fall in Exchange.
State Railways: Interest chargeable against Companies on Advances.	163,000	226,500	328,300	352,900	This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. In the three years the increase amounts to 94,000*l.* in interest, and Rx 95,900 in Exchange.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
RAILWAYS—*continued.*	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	3,501,300	3,493,100	3,260,000	3,235,000	Owing to the purchase of the South Indian Railway in 1890–91, there was a reduction under this head of Rx 186,700 in 1891–92; the Great Indian Peninsula showed an improvement of Rx 212,000, and the Bombay and Baroda of Rx 33,900, but the Madras Railway net receipts fell off by Rx 67,400. In 1892–93 the last-named are expected to increase by Rx 37,100, and those on the Bombay and Baroda Railway to be better by Rx 22,700, while a reduction is anticipated of Rx 292,900 on the Great Indian Peninsula. In 1893–94 small reductions are expected of Rx 5,000 and Rx 20,000 respectively on the two last-mentioned lines.
Subsidized Companies (repayment of Advances of Interest).	31,500	33,000	24,800	25,200	The figures represent the recovery in India from the Mysore State on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and also some small repayments in England by the Rohilkhand-Kumaon Railway Company from its surplus receipts.
TOTAL - Rx	17,286,000	19,938,000	19,064,200	19,551,700	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
RAILWAY REVENUE ACCOUNT—*continued.*	Rx	Rx	Rx	Rx	
State Railways: Interest on Capital deposited by Companies.	907,400	1,004,700	1,085,200	1,136,500	The figures represent interest on the capital of the Southern Mahratta, Indian Midland, Bengal-Nagpur, Bengal Central, South Indian, Assam-Bengal, and Lucknow-Bareilly Railway Companies. Of the increase of Rx 229,100 in the three years, Rx 207,000 arises in Exchange.
Guaranteed Companies: Surplus Profits, Land, and Supervision.	516,300	756,900	612,000	613,200	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates :
Guaranteed Companies: Interest.	3,130,900	3,069,400	3,435,300	3,508,900	In 1891–92 there was a reduction of 215,900*l.* (or, with Exchange, Rx 309,700), owing to the purchase of the South Indian Railway, but the increase in Exchange, apart from this, was Rx 242,700. In 1892–93 and 1893–94 the estimates show a further increase of Rx 369,100 and Rx 64,200 for Exchange.
Subsidized Companies: Land, &c.	36,300	33,100	31,900	28,400	This includes compensation for land taken up for the Bengal and North-Western, Delhi-Umballa-Kalka, Nilgiri, Tarkessur, Dooars, and Rohilkhand-Kumaon Railways, subsidies to the Dibru-Sadiya and Rohilkhand-Kumaon Companies, and advances of interest to the Nilgiri Railway Company.
Miscellaneous Expenditure.	149,200	92,100	— *10,100*	107,500	Chiefly for surveys, and for Director-General's, Port Storekeepers', and other Establishments. The principal charges for surveys occurred in Burma, and for the Moghulserai-Howrah, East Coast, Zhob Valley, Kashmir, Frontier, Sambulpur-Khurda, Cuttack-Midnapur-Calcutta, Delhi-Minchinabad, and Kalka-Simla lines.
TOTAL - Rx	17,923,300	20,253,900	20,775,000	21,545,800	

	1890–91.	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx	Rx
Bombay and Baroda -	150,100	187,300	186,500	181,200
Great Indian Peninsula -	323,200	535,700	395,600	381,600
South Indian	—	14,600	—	—
Rx	473,300	737,600	582,100	562,800

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
IRRIGATION:					
Major Works: Direct Receipts.	1,284,700	1,404,700	1,487,200	1,323,700	In 1891–92 and 1892–93 the improvement occurred chiefly on the Sirhind, Lower Ganges, and Bari Doab canals. In 1893–94 a reduction of the receipts from the canals in the Punjab is expected, owing to abundant rain.
Major Works: Portion of Land Revenue due to Irrigation.	709,000	673,200	725,600	815,600	The reduction in 1891–92 arose from the transfer of certain revenue in the Punjab to the head of Direct receipts. A further reduction on this account in 1892–93 was covered by improvements in Madras and Bombay. In 1893–94 the increase is due to new settlements and extension of irrigation in Madras.
Minor Works and Navigation.	178,900	194,100	191,500	198,400	
TOTAL - Rx	2,172,600	2,272,000	2,404,300	2,337,700	
BUILDINGS AND ROADS:					
Military Works - -	44,100	49,800	42,500	42,700	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works - -	605,200	577,300	596,600	581,200	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. There was an exceptional receipt of Rx 31,700 in 1890–91, from the sale of a portion of the Custom House at Calcutta to the East Indian Railway Company.
TOTAL - Rx	649,300	627,100	639,100	623,900	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
	Rx	Rx	Rx	Rx	
IRRIGATION:					
Major Works: Working Expenses.	758,400	761,400	790,600	776,100	The increase in 1892-93 arises chiefly in provincial works in the North-West Provinces.
Major Works: Interest on Debt.	1,081,400	1,109,700	1,138,900	1,168,300	The increase arises from further capital outlay.
Minor Works and Navigation.	902,300	1,073,900	1,052,800	915,700	In 1891-92 there was heavy expenditure on famine relief works in Rajputana, Madras, and Upper Burma, and on the Irrawaddy embankments. In 1892-93 the Madras Government considerably curtailed its expenditure. In 1893-94 the reduction occurs chiefly in Burma and the Punjab.
TOTAL - Rx	2,742,100	2,945,000	2,982,300	2,860,100	
BUILDINGS AND ROADS:					
Military Works - -	1,220,700	1,214,500	1,190,200	1,199,700	An average sum of Rx 1,000,000 a year is granted for the construction and repair of military works throughout India, besides Rx 150,000 for Burma. Special grants were made in 1890-91 for waterworks at Quetta and Abbottabad; and in 1891-92 for works in connexion with mobilization, for the restoration of damaged buildings at Quetta, and for the accommodation of troops on the Chin hills. In 1892-93 a further grant was made for this last purpose; and both in that year and in 1893-94 there is special provision for improving the water supply in cantonments.
Civil Works - -	4,510,200	4,994,200	4,737,200	4,890,900	The increase in 1891-92 was general, but mainly attributable to the construction of roads and contributions for waterworks in the North-West Provinces, to famine relief works in Rajputana and Upper Burma, and to outlay on new law courts, offices, hospitals, and famine roads in Madras, on the Nichuguard-Manipur road, and on repairs to buildings in Bengal. In 1892-93 the provincial expenditure was largely reduced, especially in Bengal, the North-West Provinces, and Upper Burma, but in Lower Burma there was a considerable increase. In 1893-94 the increase is mainly in Burma.
TOTAL - Rx	5,730,900	6,208,700	5,927,400	6,090,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective - -	721,200	704,200	719,500	693,600	The reduction in 1891-92 occurred chiefly in the commissariat and miscellaneous receipts, owing to the diminution of the force in Burma, and to the arrangement by which the troops in Madras and Bombay obtain their malt liquor direct from contractors, instead of through the commissariat department, there being a corresponding reduction of charge. In 1892-93 there were more sales of stores and malt liquors; and in 1893-94 less sales of unserviceable ordnance stores are expected.
Army: Non-effective -	64,400	76,200	73,800	75,500	
TOTAL - Rx	785,600	780,400	793,300	769,100	

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective - -	16,947,500	18,257,500	18,789,500	18,401,600	In 1890–91 the payments in India included Rx 350,300 for extra charges in Upper Burma, Rx 265,400 on account of the Chin-Lushai, Rx 49,800 for the Hazara, Rx 32,900 for the Miranzai, Rx 48,300 for the Zhob Valley expedition, and Rx 13,300 for minor operations; in England the charge for military stores included about 141,000*l.* towards the cost of arming the British troops with the magazine rifle, and 319,000*l.* for Martini-Henry rifles and carbines. In 1891-92 the following special expenditure was incurred for expeditions; Hazara, Rx 132,200; Chin-Lushai, Rx 141,400; Miranzai, Rx 161,700; Wunthoo, Rx 45,300; Manipur Field Operations, Rx 378,100, and extra charges in Upper Burma Rx 529,200; there was a saving of Rx 180,000 on the pay of British troops owing to the rise in exchange, but an extra charge of Rx 90,000 consequent on the increase in the pay of the Native cavalry; the charge for mobilisation amounted to Rx 196,200; for augmentation of the transport, Rx 49,500; for additional remounts and ordnance mules the cost was Rx 52,100; and for the experimental use of the Karachi route for British troops, Rx 10,000; medical services were heavier by Rx 30,000, ordnance charges by Rx 17,200, and other charges in India by Rx 70,400. The payments for stores in England were higher by 90,100*l.*, but otherwise the home charges were less by 24,200*l.*; but Exchange was increased by Rx 280,800. In the Revised Estimate for 1892–93 there is a reduction of Rx 39,200 in Upper Burma, and of Rx 541,900 for special expeditions; there is an increase of Rx 205,000 in the pay of the British troops owing to the fall in Exchange; transport arrangements in Kashmir cost Rx 78,400, the new system of clothing to the British troops Rx 20,600, and other charges in India are heavier by Rx 49,800. In England the effective charges for the year are enhanced by 53,000*l.* owing to deferred pay, and, in accordance with the final award of the Earl of Northbrook's Commission, arrears of 212,500*l.* were paid to close the accounts to the 31st of March 1892; the furlough pay is higher by 56,000*l.*, but the charge for stores was reduced by 70,300*l.*, and other payments by 26,300*l.* Under Exchange there was an increase of Rx. 534,400. In 1893–94 the addition to the pay of British troops through the full Exchange is Rx 240,000; there is a saving of Rx 271,600 by the absence of provision for special expeditions; there are extra charges of Rx 88,200 for the Ordnance Department, Rx 70,000 through higher prices, and Rx 61,800 for new clothing for British troops, and a reduction of Rx 11,200 on other charges in India. In England the charges are less by 161,500*l.* for payments to the War Office, 36,000*l.* for furlough pay, 190,400*l.* for stores, and 3,300*l.* in other respects; and Exchange is reduced by Rx 173,900.
Army: Non-effective -	3,742,600	4,023,100	4,768,400	4,609,800	From the 1st of April 1884, the system of paying, in respect of officers and men of the British Forces, the capitalised value of the share of India in each pension when granted, was abandoned, and the charge borne by India during the year was henceforward to be her portion of each pension according to actuarial tables of life. The result was a decrease of 705,000*l.* at first, but the amount has been gradually rising again for many years. In 1890–91 the capitalisation of officers' pensions in India was unusually heavy. In 1891–92 there was an increase of 53,500*l.* in England, and of Rx 248,400 in exchange, but a reduction of Rx 21,400 in India. In 1892–93 the increase was Rx. 8,400 in India, 237,900*l.* in England, and Rx 499,000 in exchange, of which amounts 165,000*l.* with Rx 103,500 exchange is due to the introduction of the system of paying Indian officers monthly instead of quarterly. In 1893–94 there is a reduction of Rx 5,900 in India, 133,600*l.* in England, and Rx 19,100 in Exchange.
TOTAL - Rx	20,690,100	22,280,600	23,557,900	23,011,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	85,741,700	89,143,300	90,021,200	90,005,700	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
	Rx	Rx	Rx	Rx	
SPECIAL DEFENCE WORKS.	491,800	604,900	559,300	536,600	The expenditure is incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England. In 1891-92 expenditure in India was heavier by Rx 52,300, and in England by 28,800*l.*, and the charge for exchange by Rx 32,000. In 1892-93 there was a reduction of Rx 25,400 in India, and 34,300*l.* in England, but an increase of Rx 14,100 in exchange. In 1893-94 the reduction is expected to take place in India.
TOTAL EXPENDITURE, Imperial and Provincial	82,252,100	88,916,700	91,466,900	92,352,000	There is an increase of Rx 10,099,900 in the estimate for 1893-94 over 1890-91, including Rx 4,848,800 in the charge for exchange, so that, apart from exchange, the expenditure has increased by Rx 4,976,200 in India, and 274,900*l.*, in England. Excluding exchange, an increase of 1,880,900 occurs in the railway revenue account (against which there is an increase of 2,315,300 in the receipts), 945,900 under Army and Special Defence Works, 559,800 in the allotment for Famine Relief and Insurance, 836,900 in the charges for collecting the revenue and other direct demands, 155,300 for the Post Office, 101,700 for Telegraph, 882,000 in the Civil Departments, 336,800 in Buildings and Roads (defrayed by the Provincial Governments from their accumulated balances), 118,400 in Irrigation, 79,900 in the construction of railways out of revenue, and 167,900 under Civil Superannuation, while there is a reduction of 809,900 under Interest, and 4,500 under other heads.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	*— 198,600*	*— 240,900*	*— 363,800*	*— 751,200*	In each of the four years the Provincial Governments spent, or are expected to spend, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years, such expenditure, however, including the special contributions, amounting to Rx 490,000, made to the revenues of the Government of India in 1890-91, of which Madras and Bombay each contributed Rx 175,000, Bengal Rx 100,000, the Central Provinces Rx 30,000, and Assam Rx 10,000. In 1892-93 the Government of India, under the quinquennial arrangement made with the Provincial Governments, resumed from them portions of their surpluses amounting to Rx 466,300, of which Bombay contributed Rx 131,100, Madras Rx 103,800, Lower Burma Rx 58,900, the North-West Provinces Rx 56,900, Bengal Rx 51,900, the Punjab Rx 41,000, and the Central Provinces Rx 22,700. According to the Accounts and Estimates of the four years, the Government of Madras will have reduced its balances by Rx 798,900; Bombay Rx 320,000; Bengal Rx 272,600; the Punjab Rx 153,000; the Central Provinces Rx 137,400; Assam Rx 61,300; and India General Rx 900; while the balances of the North-West Provinces are estimated to be higher by Rx 15,000, and Burma by Rx 174,600. The total net reduction is thus Rx 1,554,500.
Surpluses: Allotments to Provincial Governments unspent by them.	—	—	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	Rx 82,053,500	88,675,800	91,103,100	91,600,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
EXPENDITURE NOT CHARGED TO REVENUE:					
Capital Outlay on Railways and Irrigation Works:	Rx	Rx	Rx	Rx	
State Railways -	2,881,800	2,770,300	3,436,700	2,800,000	
Irrigation Works	483,800	729,700	550,000	750,000	
TOTAL - Rx	3,365,600	3,500,000	3,986,700	3,550,000	
Capital Charge involved in Redemption of Liabilities:	£	£	£	£	
South Indian Railway.	4,692,600	—	—	—	
TOTAL £ -	4,692,600	—	—	—	

The total outlay on the construction of State Railways during these four years is as follows:—

——	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
From Borrowed Money -	2,881,800	2,770,300	3,436,700	2,800,000
From Revenue - -	*−4,800*	648,000	1,286,800	1,129,400
TOTAL - Rx	2,877,000	3,418,300	4,723,500	3,929,400
DISTRIBUTION.				
East Indian - -	*−13,700*	*−74,700*	354,400	272,300
Eastern Bengal - -	238,000	215,800	176,900	146,800
Tirhoot - - - -	92,400	36,000	124,000	19,800
Oudh and Rohilkhand -	23,300	34,000	130,300	139,900
Bareilly-Rampur-Moradabad.	—	18,600	296,700	268,600
Rajputana-Malwa - -	700	*−44,300*	64,100	32,700
North-Western - -	650,200	300,100	425,000	286,300
Mushkaf-Bolan - -	—	182,400	255,900	600,000
Mari-Attock - - -	—	68,100	204,400	50,000
Frontier Railways Reserve Material.	123,000	24,000	33,000	5,500
Peshawar Railway Reserve	—	35,700	1,000	—
South Indian - -	1,015,300	176,900	*−164,200*	113,700
Dharmavaram-Hindupur	1,900	111,700	458,800	17,800
Burma and Tounghoo-Mandalay.	14,900	46,900	63,500	43,200
Mu Valley - - -	429,400	506,200	447,600	395,000
Assam-Bengal - - -	—	47,900	*−29,900*	40,000
East Coast - - -	288,300	1,305,700	1,248,900	918,000
Godhra-Rutlam - -	73,200	203,500	580,000	385,000
Mayavaram-Mutupet -	28,600	42,700	87,500	67,500
Hyderabad-Umarkot -	—	117,200	43,300	6,300
Other Lines - - -	*−64,400*	2,300	10,800	108,100
Stores and Reserve -	*−24,100*	62,600	*−88,500*	12,900
TOTAL - - Rx	2,877,000	3,418,300	4,723,500	3,929,400

The outlay occurs on the following works:—

——	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
From Borrowed Money -	483,800	729,600	550,000	750,000
From Revenue - -	95,000	103,400	81,000	89,900
TOTAL - Rx	578,800	833,000	631,000	839,900
DISTRIBUTION.				
Orissa Canals - -	33,200	38,900	37,800	42,500
Hidgellee Tidal Canal -	15,300	23,500	4,900	10,000
Son Canals - - -	17,100	20,400	15,400	17,500
Ganges Canal - -	15,500	16,900	13,500	19,100
Lower Ganges Canal -	18,900	21,700	17,100	35,100
Western Jumna Canal -	5,800	4,700	11,900	28,000
„ Sirsa Branch	46,400	56,800	63,900	62,300
Bari Doab Canal - -	2,800	2,100	26,200	60,000
Sirhind Canal - -	*−26,400*	33,500	15,000	9,500
Chenab Canal - -	188,800	350,600	153,000	180,000
Kistna Delta System -	47,100	42,900	32,700	47,100
Periyar Project - -	106,000	110,300	129,700	117,500
Rushikulya Project -	45,400	64,000	49,800	45,000
Nira Canal - -	23,900	11,800	10,400	12,100
Other Works and Reserve	39,000	34,900	49,700	154,200
TOTAL - Rx	578,800	833,000	631,000	839,900

Capital charge involved in the purchase of the Railway, and the discharge of, and assumption of liability for, its Debentures and Debenture Stock.

NET REVENUE AND EXPENDITURE.

Net Revenue.

Gross Revenue, deducting Refunds and Drawbacks and Charges of Collection.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
Land Revenue	20,318,600	20,066,200	20,844,400	20,988,900
Opium	5,698,400	6,150,600	6,371,300	5,061,100
Salt	8,058,700	8,139,000	8,149,400	8,040,000
Stamps	3,892,500	4,076,500	4,268,200	4,232,500
Excise	4,742,300	4,896,800	4,979,300	4,915,000
Provincial Rates	3,432,900	3,438,700	3,579,100	3,648,500
Customs	1,562,400	1,517,900	1,417,700	1,479,200
Assessed Taxes	1,571,600	1,608,500	1,636,000	1,642,000
Forest	658,600	641,000	729,400	595,800
Registration	167,900	190,600	217,500	206,400
Tributes from Native States	760,400	776,000	798,600	771,700
	50,864,300	51,501,800	52,990,900	51,581,100
Deduct: Assignments and Compensations	1,510,100	1,531,900	1,517,500	1,477,900
Net Revenue Rx	49,354,200	49,969,900	51,473,400	50,103,200

Net Expenditure.

Gross Expenditure, deducting Receipts.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
Interest	3,264,300	3,435,700	3,474,600	3,172,300
Post Office, Telegraph, and Mint	*–255,100*	*–146,500*	*–227,100*	*–111,500*
Civil Departments	11,774,200	12,197,700	12,633,300	12,836,500
Miscellaneous Civil Charges	3,751,400	4,149,300	4,660,700	4,555,200
Famine Relief and Insurance	600,000	1,268,300	1,133,700	1,159,800
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	*–4,800*	163,200	292,900	75,100
Railway Revenue Account	687,300	315,900	1,710,800	1,994,100
Irrigation	569,500	673,000	578,000	522,400
Buildings and Roads	5,081,600	5,581,600	5,288,300	5,466,700
Army Services	19,904,400	21,500,200	22,764,600	22,242,300
Special Defence Works	491,800	604,900	559,300	536,600
	45,864,600	49,743,300	52,919,100	52,449,500
Provincial Adjustments	*–198,600*	*–240,900*	*–363,800*	*–751,200*
Net Expenditure Rx	45,666,000	49,502,400	52,555,300	51,698,300
Surplus or Deficit Rx	3,688,200	467,500	*–1,081,900*	*–1,595,100*

India Office,
27th April 1893.

HENRY WATERFIELD,
Financial Secretary.

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1891-92,

COMPARED WITH THE RESULTS OF 1890-91.

India Office,
12 May 1892.

A. GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
13 *May* 1892.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	1890-91.	ESTIMATE,* 1891-92.
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.
Land Revenue	24,045,209	23,880,500
Opium	7,879,182	8,026,100
Salt	8,523,368	8,620,700
Stamps	4,068,969	4,226,900
Excise	4,947,780	5,096,800
Provincial Rates	3,491,240	3,476,500
Customs	1,743,218	1,687,000
Assessed Taxes	1,617,396	1,644,600
Forest	1,448,002	1,497,800
Registration	365,449	390,400
Tributes from Native States	760,421	778,900
TOTAL - - - Rx.	58,890,234	59,326,200
INTEREST - - - - - - - - - - - - - - - Rx.	931,050	883,056
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,402,503	1,453,200
Telegraph	781,034	910,893
Mint	354,152	181,300
TOTAL - - - Rx.	2,537,689	2,545,393
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	355,522	372,900
Jails	278,393	300,800
Police	369,383	382,200
Marine	225,606	231,100
Education	203,745	211,900
Medical	101,751	62,712
Scientific and other Minor Departments	77,669	82,126
TOTAL - - - Rx.	1,612,069	1,643,738
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	357,553	359,895
Stationery and Printing	92,472	79,900
Exchange	78,198	49,200
Miscellaneous	398,904	405,298
TOTAL - - - Rx.	927,127	894,293
RAILWAYS:		
State Railways (Gross Receipts)	13,703,224	16,168,130
Guaranteed Companies (Net Traffic Receipts)	3,501,274	3,463,000
Subsidized Companies (Repayment of Advances of Interest)	31,480	23,827
TOTAL - - - Rx.	17,235,978	19,654,957
IRRIGATION:		
Major Works:		
Direct Receipts	1,284,688	1,371,600
Portion of Land Revenue due to Irrigation	708,996	689,500
Minor Works and Navigation	178,899	188,500
TOTAL - - - Rx.	2,172,578	2,249,600
BUILDINGS AND ROADS:		
Military Works	44,045	47,500
Civil Works	605,244	569,608
TOTAL - - - Rx.	649,289	617,108
RECEIPTS BY MILITARY DEPARTMENT:		
Army:		
Effective	721,181	706,202
Non-effective	64,454	68,777
TOTAL - - - Rx.	785,635	774,979
TOTAL REVENUE - - - Rx.	85,741,649	88,589,324

*This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1891–92, compared with the RESULTS of 1890–91.

HEADS OF EXPENDITURE.	1890–91.	ESTIMATE,* 1891–92.
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.
Refunds and Drawbacks	235,663	250,200
Assignments and Compensations	1,510,092	1,535,200
Charges in respect of Collection, viz.:		
Land Revenue	3,676,596	3,833,233
Opium (including cost of Production)	2,180,797	1,886,141
Salt (including cost of Production)	429,013	459,076
Stamps	130,019	136,916
Excise	175,053	188,876
Provincial Rates	54,040	56,800
Customs	134,652	137,149
Assessed Taxes	29,246	29,700
Forest	784,113	879,864
Registration	196,731	206,400
TOTAL Rx.	9,536,015	9,599,555
INTEREST:		
Interest on Debt, other than that charged to Railways and Irrigation Works	3,743,964	3,852,682
Interest on other Obligations	451,340	476,482
TOTAL Rx.	4,195,304	4,329,114
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,396,744	1,509,750
Telegraph	763,980	828,983
Mint	121,888	98,700
TOTAL Rx.	2,282,612	2,437,433
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,740,465	1,786,506
Law and Justice:		
Courts	2,759,431	2,831,616
Jails	866,460	891,200
Police	3,859,683	3,805,400
Marine (including River Navigation)	558,257	644,208
Education	1,371,735	1,414,377
Ecclesiastical	166,005	160,982
Medical	806,937	876,077
Political	770,541	821,313
Scientific and other Minor Departments	485,747	609,660
TOTAL Rx.	13,386,261	13,841,339
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	527,569	567,970
Civil Furlough and Absentee Allowances	232,747	276,805
Superannuation Allowances and Pensions	3,051,541	3,325,290
Stationery and Printing	592,436	598,645
Miscellaneous	274,223	264,164
TOTAL Rx.	4,678,516	5,031,874
FAMINE RELIEF AND INSURANCE:		
Famine Relief	5,579	35,878
Construction of Protective Railways	—	294,900
Construction of Protective Irrigation Works	74,392	78,800
Reduction of Debt	520,029	802,800
TOTAL Rx.	600,000	1,212,378
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) Rx.	—4,312	182,600
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	6,771,940	8,143,200
Interest on Debt	4,005,195	4,422,599
Annuities in purchase of Railways	2,243,047	2,423,763
Interest chargeable against Companies on Advances	162,985	226,497
Interest on Capital deposited by Companies	907,354	1,004,920
Guaranteed Companies:—Surplus Profits, Land, and Supervision	516,322	750,500
Interest	3,130,941	3,070,759
Subsidized Companies:—Land, &c.	36,288	36,800
Advances of Interest	—	900
Miscellaneous Railway Expenditure	149,197	89,000
TOTAL Rx.	17,923,269	20,173,938
IRRIGATION:		
Major Works:—Working Expenses	758,413	772,800
Interest on Debt	1,081,439	1,109,600
Minor Works and Navigation	902,276	1,080,525
TOTAL Rx.	2,742,128	2,962,925
BUILDINGS AND ROADS:		
Military Works	1,220,676	1,214,691
Civil Works	4,510,231	5,033,121
TOTAL Rx.	5,730,907	6,247,812
ARMY SERVICES:		
Army:—Effective	16,947,521	18,140,313
Non-effective	3,742,547	4,025,131
TOTAL Rx.	20,690,068	22,165,444
SPECIAL DEFENCE WORKS Rx.	491,837	601,820
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) Rx.	82,252,105	88,786,232

	1890–91.	1891–92.		
	Rx.	Rx.		
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	169,981	100,000	— 198,627	— 461,500
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	— 368,608	— 561,500		
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			82,053,478	88,324,732
EXPENDITURE NOT CHARGED TO REVENUE:				
Capital Outlay on Railways and Irrigation Works:				
State Railways			2,881,783	2,769,946
Irrigation Works			483,849	721,434
Rx.			3,365,632	3,491,380
			£.	£.
Capital Charge involved in Redemption of Liabilities, &c. £.			4,692,557	—

ESTIMATE, 1891–92.	Rx.
Revenue	88,589,324
Expenditure chargeable against Revenue	88,324,732
Excess of Revenue over Expenditure	264,592

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	150,397	127,500	676,166	691,300	2,108,715	2,159,500	452,855	1
Opium	270	300	22,020	23,000	43,217	40,000	37,942	2
Salt	1,930,502	1,980,000	–	–	158,819	161,700	–	3
Stamps	47,156	50,100	151,936	177,000	125,106	127,800	76,765	4
Excise	84,571	93,500	266,229	280,000	413,435	431,700	247,732	5
Provincial Rates	7,412	7,200	94,275	97,800	94,672	98,500	53,656	6
Customs	–	–	–	–	747,309	692,000	–	7
Assessed Taxes	143,249	213,500	46,856	45,200	65,880	65,800	22,438	8
Forest	33,453	42,900	121,346	133,600	432,197	408,200	32,679	9
Registration	1,950	2,100	10,212	10,500	4,027	4,300	4,323	10
Tributes from Native States	221,946	222,500	25,012	21,900	24,659	33,800	15	11
TOTAL	2,620,906	2,739,600	1,414,052	1,480,300	4,218,036	4,223,300	928,405	12
INTEREST	271,672	331,200	2,923	3,600	2,556	3,800	115	13
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	89,736	*1,445,800	56,682	900	76,048	–	33,993	14
Telegraph	761,136	892,500	–	–	–	–	–	15
Mint	149,582	90,200	–	–	–	–	–	16
TOTAL	1,000,454	2,428,500	56,682	900	76,048	–	33,993	17
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	5,490	8,000	13,427	12,900	43,922	50,700	7,194	18
Jails	28,685	32,000	31,290	30,000	35,221	34,200	5,893	19
Police	1,440	6,300	18,310	18,300	29,064	22,800	10,768	20
Marine	97,361	92,400	–	–	29,956	31,700	6	21
Education	1,509	1,300	14,902	14,400	2,088	2,000	4,189	22
Medical	731	600	1,322	1,200	2,193	2,200	105	23
Scientific and other Minor Departments	6,968	9,500	1,516	1,500	30	300	5,780	24
TOTAL	142,184	150,100	80,767	78,300	142,474	143,900	33,935	25
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	79,545	77,000	5,383	4,600	3,474	3,700	1,755	26
Stationery and Printing	12,150	12,500	721	3,000	5,151	4,500	405	27
Exchange	78,198	49,200	–	–	–	–	–	28
Miscellaneous	22,933	21,000	10,211	9,500	33,627	37,800	5,723	29
TOTAL	192,826	159,700	16,315	17,100	42,252	46,000	7,883	30
RAILWAYS:								
State Railways (Gross Receipts)	6,288,071	7,114,400	444,300	723,800	569,989	605,000	7,911	31
Guaranteed Companies (Net Traffic Receipts).	3,501,274	3,463,000	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	–	–	–	33
TOTAL	9,789,345	10,577,400	444,300	723,800	569,989	605,000	7,911	34
IRRIGATION:								
Major Works: Direct Receipts	–	–	–	–	–	–	–	35
Portion of Land Revenue due to Irrigation.	–	–	–	–	–	–	–	36
Minor Works and Navigation	2,839	3,600	–	–	9,990	8,300	–	37
TOTAL	2,839	3,600	–	–	9,990	8,300	–	38
BUILDINGS AND ROADS:								
Military Works	35,735	40,100	91	–	4,402	4,200	229	39
Civil Works	6,556	6,400	13,894	14,000	21,298	20,600	14,743	40
TOTAL	42,291	46,500	13,985	14,000	25,700	24,800	14,972	41
RECEIPTS BY MILITARY DEPARTMENT:								
Army: Effective	444,892	467,100	–	–	–	–	–	42
Non-effective	29,886	35,200	–	–	–	–	–	43
TOTAL	474,778	502,300	–	–	–	–	–	44
TOTAL REVENUE	14,537,295	16,938,900	2,029,024	2,318,000	5,087,045	5,055,100	1,027,214	45

* Includes Departmental receipts, which, in the Account for 1890–91, are distributed under the several Provinces.

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1891–92, RESULTS of 1890–91.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	PRINCIPAL HEADS OF REVENUE:
1	460,000	3,881,940	3,845,000	5,744,028	5,940,100	13,014,101	13,223,400	Land Revenue.
2	40.000	5,971,099	6,012,200	47,674	47,700	6,122,222	6,163,200	Opium.
3	–	2,319,488	2,390,000	–	–	4,408,809	4,531,700	Salt.
4	85,000	1,424,693	1,490,000	674,029	692,000	2,499,685	2,621,900	Stamps.
5	262,000	1,046,484	1,095,000	513,508	520,000	2,571,959	2,682,200	Excise.
6	54,500	811,894	823,000	922,791	935,500	1,984,700	2,016,500	Provincial Rates.
7	–	482,277	505,000	–	–	1,229,586	1,197,000	Customs.
8	22,100	433,082	430,000	229,869	223,000	941,374	999,600	Assessed Taxes.
9	32,900	72,739	81,500	163,788	173,300	856,202	872,400	Forest.
10	4,500	123,908	132,500	39,568	41,000	183,988	194,900	Registration.
11	–	–	–	–		271,632	278,200	Tributes from Native States.
12	961,000	16,567,604	16,804,200	8,335,255	8,572,600	34,084,258	34,781,000	- - - TOTAL.
13	200	138,952	158,800	19,493	25,000	435,711	522,600	INTEREST.
								POST OFFICE, TELEGRAPH, AND MINT:
14	–	275,926	1,500	183,041	–	715,426	1,448,200	Post Office.
15	–	13	–	–	–	761,149	892,500	Telegraph.
16	–	–	–	–	–	149,582	90,200	Mint.
17	–	275,939	1,500	183,041	–	1,626,157	2,430,900	- - - TOTAL.
								RECEIPTS BY CIVIL DEPARTMENTS:
								Law and Justice:
18	9,000	89,634	87,000	51,738	53,000	211,405	220,600	Courts.
19	5,500	76,629	85,000	37,880	43,000	215,598	229,700	Jails.
20	11,400	90,258	92,500	37,804	42,500	187,644	193,800	Police.
21	–	91,874	100,000	–	–	219,197	224,100	Marine.
22	4,400	60,878	63,500	24,416	26,800	107,982	112,400	Education.
23	100	14,954	15,900	12,925	13,500	32,230	33,500	Medical.
24	6,100	19,208	19,000	10,371	9,800	43,873	46,200	Scientific and other Minor Departments.
25	36,500	443,435	462,900	175,134	188,600	1,017,929	1,060,300	- - - TOTAL.
								MISCELLANEOUS:
26	1,500	30,834	29,600	18,668	18,000	139,659	134,400	Receipts in aid of Superannuation, &c.
27	500	34,978	18,200	8,230	9,200	61,635	47,900	Stationery and Printing.
28	–	–	–	–	–	78,198	49,200	Exchange.
29	5,500	116,995	121,000	37,315	37,000	226,804	231,800	Miscellaneous.
30	7,500	182,807	168,800	64,213	64,200	506,296	463,300	- - - TOTAL.
								RAILWAYS:
31	8,500	1,746,241	1,774,500	1,117,417	1,340,500	10,173,929	11,566,700	State Railways (Gross Receipts).
32	–	–	–	–	–	3,501,274	3,463,000	Guaranteed Companies (Net Traffic Receipts).
33	–	–	–	–	–	–	–	Subsidized Companies (Repayment of Advances of Interest).
34	8,500	1,746,241	1,774,500	1,117,417	1,340,500	13,675,203	15,029,700	- - - TOTAL.
								IRRIGATION:
35	–	134,673	144,200	541,678	583,700	676,351	727,900	Major Works: Direct Receipts.
36	–	–	–	110,697	113,100	110,697	113,100	Portion of Land Revenue due to Irrigation.
37	–	94,792	95,600	17,050	16,300	124,671	123,800	Minor Works and Navigation.
38	–	229,465	239,800	669,425	713,100	911,719	964,800	- - - TOTAL.
								BUILDINGS AND ROADS:
39	300	14	–	136	100	40,607	44,700	Military Works.
40	15,400	111,084	79,100	94,407	87,100	261,982	222,600	Civil Works.
41	15,700	111,098	79,100	94,543	87,200	302,589	267,300	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
42	–	–	–	–	–	444,892	467,100	Army: Effective.
43	–	–	–	–	–	29,886	35,200	Non-effective.
44	–	–	–	–	–	474,778	502,300	- - - TOTAL.
45	1,029,400	19,695,541	19,689,600	10,658,521	10,991,200	53,034,640	56,022,200	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	13,014,101	13,223,400	2,225,105	2,306,900	4,373,673	3,894,800	4,432,330	4,455,400	1
Opium	6,122,222	6,163,200	2,872	2,900	–	–	1,754,088	1,860,000	2
Salt	4,408,809	4,531,700	–	–	1,951,783	1,794,000	2,162,776	2,295,000	3
Stamps	2,499,685	2,621,900	388,695	405,000	645,688	660,000	534,901	540,000	4
Excise	2,571,959	2,682,200	177,008	184,600	1,199,746	1,210,000	999,067	1,020,000	5
Provincial Rates	1,984,700	2,016,500	398,051	400,000	810,893	750,000	297,596	310,000	6
Customs	1,229,586	1,197,000	–	–	173,839	155,000	339,793	335,000	7
Assessed Taxes	941,374	999,600	132,437	120,000	182,718	170,000	360,867	355,000	8
Forest	856,202	872,400	83,437	101,000	179,541	180,000	328,822	344,400	9
Registration	183,988	194,900	23,271	25,600	108,399	118,000	49,791	51,900	10
Tributes from Native States	271,632	278,200	27,571	27,900	344,943	344,900	116,275	127,900	11
TOTAL	34,084,258	34,781,000	3,458,447	3,573,900	9,971,223	9,276,700	11,376,306	11,694,600	12
INTEREST	435,711	522,600	22,678	24,000	40,992	42,000	211,171	210,600	13
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	715,426	1,448,200	188,769	4,800	246,811	–	251,497	200	14
Telegraph	761,149	892,500	–	–	–	–	310	400	15
Mint	149,582	90,200	–	–	–	–	204,493	91,100	16
TOTAL	1,626,157	2,430,900	188,769	4,800	246,811	–	456,300	91,700	17
RECEIPTS BY CIVIL DEPARTMENTS:									
Law and Justice:									
Courts	211,405	220,600	47,532	46,600	56,541	65,600	40,044	40,100	18
Jails	215,598	229,700	20,509	25,500	20,312	23,500	21,974	22,100	19
Police	187,644	193,800	69,984	71,100	41,958	42,100	69,797	75,200	20
Marine	219,197	224,100	–	–	44	400	6,365	6,600	21
Education	107,982	112,400	6,703	7,500	31,462	33,100	57,598	58,900	22
Medical	32,230	33,500	3,838	4,300	9,714	10,000	11,329	11,600	23
Scientific and other Minor Departments	43,873	46,200	10,567	12,500	17,478	18,300	4,716	4,400	24
TOTAL	1,017,929	1,060,300	159,133	167,500	177,509	193,000	211,823	218,900	25
MISCELLANEOUS:									
Receipts in aid of Superannuation, &c.	139,659	134,400	14,684	12,800	23,850	28,900	44,180	39,500	26
Stationery and Printing	61,635	47,900	11,910	12,500	9,588	11,600	9,339	7,900	27
Exchange	78,198	49,200	–	–	–	–	–	–	28
Miscellaneous	226,804	231,800	20,378	19,000	90,594	77,500	53,450	59,000	29
TOTAL	506,296	463,300	46,972	44,300	124,032	118,000	106,969	106,400	30
RAILWAYS:									
State Railways (Gross Receipts)	10,173,929	11,566,700	2,742,000	3,231,200	303,540	857,300	483,450	512,600	31
Guaranteed Companies (Net Traffic Receipts).	3,501,274	3,463,000	–	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	30,505	22,400	–	–	33
TOTAL	13,675,203	15,029,700	2,742,000	3,231,200	334,045	879,700	483,450	512,600	34
IRRIGATION:									
Major Works: Direct Receipts	676,351	727,900	537,661	573,600	27,421	27,000	43,250	43,100	35
Portion of Land Revenue due to Irrigation.	110,697	113,100	46,422	24,500	477,606	481,200	74,271	70,700	36
Minor Works and Navigation	124,671	123,800	20,503	29,900	13,936	14,700	13,789	20,100	37
TOTAL	911,719	964,800	604,586	628,000	518,963	522,900	137,310	133,900	38
BUILDINGS AND ROADS:									
Military Works	40,607	44,700	535	700	293	100	2,610	2,000	39
Civil Works	261,982	222,600	68,452	69,100	110,168	113,500	130,234	125,400	40
TOTAL	302,589	267,300	68,987	69,800	110,461	113,600	132,844	127,400	41
RECEIPTS BY MILITARY DEPARTMENT:									
Army · Effective	444,892	467,100	–	–	109,834	110,700	120,391	77,900	42
Non-effective	29,886	35,200	–	–	13,385	11,300	11,520	11,800	43
TOTAL	474,778	502,300	–	–	123,219	122,000	131,911	89,700	44
TOTAL REVENUE	53,034,640	56,022,200	7,291,572	7,743,500	11,647,255	11,267,900	13,248,084	13,185,800	45

Provinces of *British India*, and in *England*, for 1891-92, compared with the Results of 1890-91—*continued.*

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Revenue.
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	**Principal Heads of Revenue:**
1	24,045,209	23,880,500	–	–	–	–	24,045,209	23,880,500	Land Revenue.
2	7,879,182	8,026,100	–	–	–	–	7,879,182	8,026,100	Opium.
3	8,523,368	8,620,700	–	–	–	–	8,523,368	8,620,700	Salt.
4	4,068,969	4,226,900	–	–	–	–	4,068,969	4,226,900	Stamps.
5	4,947,780	5,096,800	–	–	–	–	4,947,780	5,096,800	Excise.
6	3,491,240	3,476,500	–	–	–	–	3,491,240	3,476,500	Provincial Rates.
7	1,743,218	1,687,000	–	–	–	–	1,743,218	1,687,000	Customs.
8	1,617,396	1,644,600	–	–	–	–	1,617,396	1,644,600	Assessed Taxes.
9	1,448,002	1,497,800	–	–	–	–	1,448,002	1,497,800	Forest.
10	365,449	390,400	–	–	–	–	365,449	390,400	Registration.
11	760,421	778,900	–	–	–	–	760,421	778,900	Tributes from Native States.
12	58,890,234	59,326,200	–	–	–	–	58,890,234	59,326,200	- - - Total.
13	710,552	799,200	166,194	58,466	54,304	25,390	931,050	883,056	Interest.
									Post Office, Telegraph, and Mint:
14	1,402,503	1,453,200	–	–	–	–	1,402,503	1,453,200	Post Office.
15	761,459	892,900	14,754	12,545	4,821	5,448	781,034	910,893	Telegraph.
16	354,075	181,300	58	–	19	–	354,152	181,300	Mint.
17	2,518,037	2,527,400	14,812	12,545	4,840	5,448	2,537,689	2,545,393	- - - Total.
									Receipts by Civil Departments
									Law and Justice:
18	355,522	372,900	–	–	–	–	355,522	372,900	Courts.
19	278,393	300,800	–	–	–	–	278,393	300,800	Jails.
20	369,383	382,200	–	–	–	–	369,383	382,200	Police.
21	225,606	231,100	–	–	–	–	225,606	231,100	Marine.
22	203,745	211,900	–	–	–	–	203,745	211,900	Education.
23	57,111	59,400	33,646	2,309	10,994	1,003	101,751	62,712	Medical.
24	76,634	81,400	780	506	255	220	77,669	82,126	Scientific and other Minor Departments.
25	1,566,394	1,639,700	34,426	2,815	11,249	1,223	1,612,069	1,643,738	- - - Total.
									Miscellaneous:
26	222,373	215,600	101,888	100,606	33,292	43,689	357,553	359,895	Receipts in aid of Superannuation, &c.
27	92,472	79,900	–	–	–	–	92,472	79,900	Stationery and Printing.
28	78,198	49,200	–	–	–	–	78,198	49,200	Exchange.
29	391,226	387,300	5,787	12,549	1,891	5,449	398,904	405,298	Miscellaneous.
30	784,269	732,000	107,675	113,155	35,183	49,138	927,127	894,293	- - - Total.
									Railways:
31	13,702,919	16,167,800	230	230	75	100	13,703,224	16,168,130	State Railways (Gross Receipts).
32	3,501,274	3,463,000	–	–	–	–	3,501,274	3,463,000	Guaranteed Companies (Net Traffic Receipts).
33	30,505	22,400	735	995	240	432	31,480	23,827	Subsidized Companies (Repayment of Advances of Interest).
34	17,234,698	19,653,200	965	1,225	315	532	17,235,978	19,654,957	- - - Total.
									Irrigation:
35	1,284,683	1,371,600	–	–	–	–	1,284,683	1,371,600	Major Works: Direct Receipts.
36	708,996	689,500	–	–	–	–	708,996	689,500	Portion of Land Revenue due to Irrigation.
37	178,899	188,500	–	–	–	–	178,899	188,500	Minor Works and Navigation.
38	2,172,578	2,249,600	–	–	–	–	2,172,578	2,249,600	- - - Total.
									Buildings and Roads:
39	44,045	47,500	–	–	–	–	44,045	47,500	Military Works.
40	570,836	530,600	25,934	27,197	8,474	11,811	605,244	569,608	Civil Works.
41	614,881	578,100	25,934	27,197	8,474	11,811	649,289	617,108	- - - Total.
									Receipts by Military Department
42	675,117	655,700	34,720	35,211	11,344	15,291	721,181	706,202	Army: Effective.
43	54,791	58,300	7,283	7,305	2,380	3,172	64,454	68,777	Non-effective.
44	729,908	714,000	42,003	42,516	13,724	18,463	785,635	774,979	- - - Total.
45	85,221,551	88,219,400	392,009	257,919	128,089	112,005	85,741,649	88,589,324	- - - TOTAL REVENUE.

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	4,341	5,200	2,184	2,600	27,071	27,000	3,264	1
Assignments and Compensations	313,138	310,000	6,395	6,600	4	–	4,137	2
Charges in respect of Collection, viz.:								
Land Revenue	61,760	51,000	157,582	160,000	367,888	412,700	93,153	3
Opium (including cost of Production)	1,228	1,300	–	–	–	–	–	4
Salt (including cost of Production)	116,457	118,500	–	–	738	1,100	–	5
Stamps	*—46,882*	*—37,900*	4,280	4,000	3,354	3,700	3,412	6
Excise	916	2,200	5,487	5,500	3,445	5,000	876	7
Provincial Rates	–	–	–	–	4,441	4,900	310	8
Customs	–	–	–	–	16,695	16,700	–	9
Assessed Taxes	29	100	184	100	1,337	1,600	93	10
Forest	35,428	41,700	73,362	78,100	138,794	173,500	27,349	11
Registration	469	600	4,268	4,400	2,209	2,300	2,449	12
TOTAL	486,884	492,700	253,742	261,300	565,976	648,500	135,043	13
INTEREST:								
Interest on Debt,* other than that charged to Railways and Irrigation Works.	348,044	*—8,900*	2,240	2,900	1,566	1,400	50	14
Interest on other Obligations	385,421	407,300	308	300	590	700	14	15
TOTAL	733,465	398,400	2,548	3,200	2,156	2,100	64	16
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	74,324	†1,258,400	51,573	6,000	74,061	13,400	36,587	17
Telegraph	602,008	601,800	–	–	–	–	–	18
Mint	47,991	42,400	–	–	–	–	–	19
TOTAL	724,323	1,902,600	51,573	6,000	74,061	13,400	36,587	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration	414,507	425,500	43,822	45,400	103,304	105,200	25,057	21
Law and Justice:								
Courts	24,149	27,900	73,620	76,800	194,769	202,800	53,457	22
Jails	119,826	121,800	55,834	55,000	107,553	104,800	10,786	23
Police	52,086	53,600	133,816	136,100	1,042,987	947,500	121,505	24
Marine (including River Navigation)	229,410	250,000	–	–	56,221	67,300	18,554	25
Education	14,083	15,200	64,123	63,600	47,951	51,700	33,154	26
Ecclesiastical	16,642	13,700	3,999	4,200	8,074	8,500	1,829	27
Medical	20,153	20,600	31,552	31,300	40,396	40,700	24,826	28
Political	458,148	501,100	1,641	1,800	38,301	37,000	6,317	29
Scientific and other Minor Departments	255,867	222,400	7,664	14,000	13,009	19,800	5,705	30
TOTAL	1,604,871	1,651,800	416,071	428,200	1,652,565	1,585,300	301,190	31
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions	41,026	38,300	26,461	27,500	15,695	15,700	1,614	32
Civil Furlough and Absentee Allowances	792	700	–	–	123	–	–	33
Superannuation Allowances and Pensions	71,320	65,700	22,848	22,800	23,970	26,500	6,946	34
Stationery and Printing	*—83,267*	*—155,000*	16,120	19,300	41,874	44,300	6,062	35
Miscellaneous	34,203	15,400	5,202	5,800	14,175	18,900	7,791	36
TOTAL	64,074	*—54,900*	70,631	75,400	95,837	105,400	22,413	37
FAMINE RELIEF AND INSURANCE:								
Famine Relief	–	1,500	–	–	–	–	–	38
Construction of Protective Railways	–	–	–	–	–	–	–	39
Construction of Protective Irrigation Works	–	–	–	–	–	–	–	40
Reduction of Debt	520,029	802,800	–	–	–	–	–	41
TOTAL	520,029	804,300	–	–	–	–	–	42
Carried forward to page 12	4,133,646	5,214,900	794,565	774,100	2,390,595	2,354,700	495,297	43
* The "Interest on Debt" is distributed as follows:—								
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	348,044	–8,900	2,240	2,900	1,566	1,400	50	
Under Railway Revenue Account	(a)2,383,040	(a)2,493,400	–	–	115,461	116,300	–	
Under Irrigation	565,246	589,300	–	–	–	–	–	
TOTAL	3,296,330	3,073,800	2,240	2,900	117,027	117,700	50	

(a) Figures for 1890-91 and 1891-92, respectively, include Rx. 19,415, and Rx. 19,400, charged to "State Railways—Interest on Capital deposited by Companies."

† Includes Departmental charges, which, in the Account for 1890-91, are distributed under the several Provinces.

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1891-92, RESULTS of 1890-91.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	DIRECT DEMANDS ON THE REVENUES:
1	1,600	63,717	73,000	19,293	20,200	119,870	129,600	Refunds and Drawbacks.
2	3,700	28,594	29,000	21,983	38,400	374,251	387,700	Assignments and Compensations.
								Charges in respect of Collection, viz.:
3	97,000	363,096	395,000	749,470	762,500	1,792,949	1,878,200	Land Revenue.
4	–	2,176,616	1,881,200	–	–	2,177,844	1,882,500	Opium (including cost of Production).
5	–	6,826	5,000	–	–	124,021	124,600	Salt (including cost of Production).
6	3,500	48,528	45,800	17,596	15,700	30,288	34,800	Stamps.
7	1,000	65,189	66,200	11,934	14,200	87,847	94,100	Excise.
8	300	42,522	45,000	666	700	47,939	50,900	Provincial Rates.
9	–	54,211	52,500	–	–	70,906	69,200	Customs.
10	100	17,598	18,000	1,859	1,800	21,100	21,700	Assessed Taxes.
11	27,200	41,333	42,000	90,594	103,400	406,860	465,900	Forest.
12	2,700	62,974	67,500	20,376	20,900	92,745	98,400	Registration.
13	137,100	2,971,204	2,720,200	933,771	977,800	5,346,620	5,237,600	- - - TOTAL.
								INTEREST:
14	100	8,463	10,000	13,396	19,000	373,759	24,500	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	–	10,671	11,300	2,321	2,600	399,325	422,200	Interest on other Obligations.
16	100	19,134	21,300	15,717	21,600	773,084	446,700	- - - TOTAL.
								POST OFFICE, TELEGRAPH, AND MINT:
17	3,800	407,894	36,600	155,926	18,300	800,365	1,336,500	Post Office.
18	–	—48	–	–	–	601,960	601,800	Telegraph.
19	–	–	–	–	–	47,991	42,400	Mint.
20	3,800	407,846	36,600	155,926	18,300	1,450,316	1,980,700	- - - TOTAL.
								SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
21	24,400	213,462	216,000	161,856	153,300	962,008	969,800	General Administration.
22	56,000	824,080	841,000	438,340	459,000	1,608,415	1,663,500	Law and Justice:
23	10,000	204,031	203,500	133,665	145,000	631,695	640,100	Courts.
24	115,000	592,597	590,700	643,818	652,500	2,586,809	2,495,400	Jails.
25	23,300	94,047	93,000	–	–	398,232	433,600	Police.
26	34,400	353,331	363,500	181,192	185,000	693,834	713,400	Marine (including River Navigation).
27	1,300	17,751	18,700	22,694	23,200	70,989	69,600	Education.
28	25,400	162,486	163,500	111,213	113,000	390,626	394,500	Ecclesiastical.
29	11,500	9,638	7,000	12,907	15,800	526,952	574,200	Medical.
30	8,100	44,338	90,500	28,469	58,800	355,052	413,600	Political.
31	309,400	2,515,761	2,587,400	1,734,154	1,805,600	8,224,612	8,367,700	Scientific and other Minor Departments.
								- - - TOTAL.
								MISCELLANEOUS CIVIL CHARGES:
32	1,700	124,685	123,000	87,696	80,000	297,177	286,200	Territorial and Political Pensions.
33	–	202	200	36	–	1,153	900	Civil Furlough and Absentee Allowances.
34	7,600	153,163	161,000	166,994	175,000	445,241	458,600	Superannuation Allowances and Pensions.
35	9,400	253,344	321,500	52,711	55,900	286,834	295,400	Stationery and Printing.
36	7,600	30,539	29,100	21,763	19,700	113,673	96,500	Miscellaneous.
37	26,300	561,923	634,800	329,200	330,600	1,144,078	1,137,600	- - - TOTAL.
								FAMINE RELIEF AND INSURANCE:
38	–	1,430	1,700	1,736	200	3,166	3,400	Famine Relief.
39	–	–	–	–	–	–	–	Construction of Protective Railways.
40	–	–	–	1,297	1,300	1,297	1,300	Construction of Protective Irrigation Works.
41	–	–	–	–	–	520,029	802,800	Reduction of Debt.
42	–	1,430	1,700	3,033	1,500	524,492	807,500	- - - TOTAL.
43	476,700	6,477,298	6,002,000	3,171,801	3,155,400	17,463,202	17,977,800	- - - Carried forward to page 13.
	100	8,463	10,000	13,396	19,000	373,759	24,500	* The "Interest on Debt" is distributed as follows:— Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
	–	358,155	369,600	–	–	2,356,656	2,979,300	Under Railway Revenue Account.
	–	238,200	241,400	277,993	279,900	1,081,439	1,109,600	Under Irrigation.
	100	604,818	620,000	291,389	298,900	4,311,854	4,113,400	- - - TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	119,870	129,600	10,890	19,000	29,618	31,200	75,285	70,400	1
Assignments and Compensations	374,251	387,700	15,573	15,700	112,557	120,000	1,007,711	1,011,800	2
Charges in respect of Collection, viz.:									
Land Revenue	1,792,949	1,878,200	380,418	389,000	840,528	905,000	662,241	660,000	3
Opium (including cost of Production)	2,177,844	1,882,500	–	–	–	–	2,436	2,600	4
Salt (including cost of Production)	124,021	124,600	–	–	169,379	187,400	135,125	146,000	5
Stamps	30,288	34,800	16,636	14,700	16,375	16,600	21,321	21,900	6
Excise	87,847	94,100	5,469	5,100	47,103	54,000	34,562	35,600	7
Provincial Rates	47,939	50,900	895	700	–	–	5,206	5,200	8
Customs	70,906	69,200	–	–	15,644	15,700	48,102	52,200	9
Assessed Taxes	21,100	21,700	1,121	1,100	1,620	1,700	5,405	5,200	10
Forest	406,860	465,900	64,995	67,000	123,921	138,500	185,673	207,400	11
Registration	92,745	98,400	7,107	8,000	67,696	70,400	29,183	29,600	12
TOTAL	5,346,620	5,237,600	503,104	520,300	1,424,441	1,540,500	2,212,250	2,247,900	13
INTEREST:									
Interest on Debt,* other than that charged to Railways and Irrigation Works.	373,759	24,500	17,492	18,500	3,665	6,200	15,173	18,000	14
Interest on other Obligations	399,325	422,200	6,161	7,300	4,059	3,400	41,546	43,500	15
TOTAL	773,084	446,700	23,653	25,800	7,724	9,600	56,719	61,500	16
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	800,365	1,336,500	153,308	15,200	145,448	9,200	193,110	10,700	17
Telegraph	601,960	601,800	–	–	–	–	358	400	18
Mint	47,991	42,400	–	–	–	–	57,193	40,000	19
TOTAL	1,450,316	1,980,700	153,308	15,200	145,448	9,200	250,661	51,100	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration	962,008	969,800	125,766	125,500	149,472	154,500	175,053	178,800	21
Law and Justice:									
Courts	1,608,415	1,663,500	290,134	298,500	418,502	429,700	441,540	439,000	22
Jails	631,695	640,100	88,320	94,100	83,920	93,000	62,525	64,000	23
Police	2,586,809	2,495,400	339,639	364,400	401,665	405,600	531,570	540,000	24
Marine (including River Navigation)	398,232	433,600	–	–	3,637	17,400	3,827	4,400	25
Education	693,834	713,400	130,182	135,500	234,274	242,000	311,420	321,000	26
Ecclesiastical	70,989	69,600	24,720	23,600	35,842	35,700	33,915	31,500	27
Medical	390,626	394,500	82,584	83,200	178,448	240,100	146,744	149,000	28
Political	526,952	574,200	121,664	122,100	9,030	7,700	81,111	80,300	29
Scientific and other Minor Departments	355,052	413,600	27,546	38,700	45,130	72,400	30,051	42,100	30
TOTAL	8,224,612	8,367,700	1,230,555	1,285,600	1,559,920	1,698,100	1,817,756	1,850,100	31
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions	297,177	286,200	38,019	36,600	84,586	84,400	86,579	83,000	32
Civil Furlough and Absentee Allowances	1,153	900	–	–	450	100	236	100	33
Superannuation Allowances and Pensions	445,241	458,600	80,306	85,000	143,648	146,100	156,790	160,000	34
Stationery and Printing	286,834	295,400	50,871	52,700	99,216	102,100	89,406	89,500	35
Miscellaneous	113,673	96,500	11,416	15,700	86,111	50,600	25,159	46,400	36
TOTAL	1,144,078	1,137,600	180,612	190,000	414,011	383,300	358,170	379,000	37
FAMINE RELIEF AND INSURANCE:									
Famine Relief	3,166	3,400	–	–	2,413	25,000	–	5,000	38
Construction of Protective Railways	–	–	–	–	–	294,900	–	–	39
Construction of Protective Irrigation Works	1,297	1,300	3,095	1,000	45,457	64,000	24,543	12,500	40
Reduction of Debt	520,029	802,800	–	–	–	–	–	–	41
TOTAL	524,492	807,500	3,095	1,000	47,870	383,900	24,543	17,500	42
Carried forward to page 14	17,463,202	17,977,800	2,094,327	2,037,900	3,599,414	4,024,600	4,720,099	4,607,100	43
* The "Interest on Debt" is distributed as follows:—									
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	373,759	24,500	17,492	18,500	3,665	6,200	15,173	18,000	
Under Railway Revenue Account	2,856,656	2,979,300	19,861	19,900	–	–	–	–	
Under Irrigation	1,081,439	1,109,600	–	–	–	–	–	–	
TOTAL	4,311,854	4,113,400	37,353	38,400	3,665	6,200	15,173	18,000	

Provinces of *British India*, and in *England*, for 1891-92, compared with the Results of 1890-91—*continued.*

	Total, India.		England.		Exchange.†		Grand Total.		Heads of Expenditure.
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	Direct Demands on the Revenues:
1	235,663	250,200	–	–	–	–	235,663	250,200	Refunds and Drawbacks.
2	1,510,092	1,535,200	–	–	–	–	1,510,092	1,535,200	Assignments and Compensations.
									Charges in respect of Collection, viz.:
3	3,676,136	3,832,200	347	720	113	313	3,676,596	3,833,233	Land Revenue.
4	2,180,280	1,885,100	390	726	127	315	2,180,797	1,886,141	Opium (including cost of Production).
5	428,525	458,000	368	750	120	326	429,013	459,076	Salt (including cost of Production).
6	84,620	88,000	34,218	34,105	11,181	14,811	130,019	136,916	Stamps.
7	174,981	188,800	54	53	18	23	175,053	188,876	Excise.
8	54,040	56,800	–	–	–	–	54,040	56,800	Provincial Rates.
9	134,652	137,100	–	34	–	15	134,652	137,149	Customs.
10	29,246	29,700	–	–	–	–	29,246	29,700	Assessed Taxes.
11	781,449	878,800	2,008	742	656	322	784,113	879,864	Forest.
12	196,731	206,400	–	–	–	–	196,731	206,400	Registration.
13	9,486,415	9,546,300	37,385	37,130	12,215	16,125	9,536,015	9,599,555	- - - Total.
									Interest:
14	410,089	67,200	2,512,812	2,639,288	821,063	1,146,144	3,743,964	3,852,632	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	451,091	476,400	188	57	61	25	451,340	476,482	Interest on other Obligations.
16	861,180	543,600	2,513,000	2,639,345	821,124	1,146,169	4,195,304	4,329,114	- - - Total.
									Post Office, Telegraph, and Mint:
17	1,292,231	1,371,600	78,774	96,321	25,739	41,829	1,396,744	1,509,750	Post Office.
18	602,318	602,200	121,848	158,118	39,814	68,665	763,980	828,983	Telegraph.
19	105,184	82,400	12,590	11,365	4,114	4,935	121,888	98,700	Mint.
20	1,999,733	2,056,200	213,212	265,804	69,667	115,429	2,282,612	2,437,433	- - - Total.
									Salaries and Expenses of Civil Departments:
21	1,412,299	1,428,600	247,346	249,540	80,820	108,366	1,740,465	1,786,506	General Administration.
									Law and Justice:
22	2,758,591	2,830,700	633	639	207	277	2,759,431	2,831,616	Courts.
23	866,460	891,200	–	–	–	–	866,460	891,200	Jails.
24	3,859,683	3,805,400	–	–	–	–	3,859,683	3,805,400	Police.
25	405,696	455,400	115,742	131,641	37,819	57,167	559,257	644,208	Marine (including River Navigation).
26	1,369,710	1,411,900	1,526	1,727	499	750	1,371,735	1,414,377	Education.
27	165,466	160,400	406	406	133	176	166,005	160,982	Ecclesiastical.
28	798,402	866,800	6,433	6,468	2,102	2,809	806,937	876,077	Medical.
29	738,757	784,300	23,956	25,806	7,828	11,207	770,541	821,313	Political.
30	457,779	566,800	21,080	29,883	6,888	12,977	485,747	609,660	Scientific and other Minor Departments.
31	12,832,843	13,201,500	417,122	446,110	136,296	193,729	13,386,261	13,841,339	- - - Total.
									Miscellaneous Civil Charges:
32	506,361	490,200	15,985	54,223	5,223	23,547	527,569	567,970	Territorial and Political Pensions.
33	1,839	1,100	174,040	192,228	56,868	83,477	232,747	276,805	Civil Furlough and Absentee Allowances.
34	825,985	849,700	1,677,448	1,726,037	548,108	749,553	3,051,541	3,325,290	Superannuation Allowances and Pensions.
35	526,327	539,700	49,828	41,098	16,281	17,847	592,436	598,645	Stationery and Printing.
36	236,359	209,200	28,539	37,625	9,325	16,339	274,223	263,164	Miscellaneous.
37	2,096,871	2,089,900	1,945,840	2,051,211	635,805	890,763	4,678,516	5,031,874	- - - Total.
									Famine Relief and Insurance:
38	5,579	33,400	–	1,728	–	750	5,579	35,878	Famine Relief.
39	–	294,900	–	–	–	–	–	294,900	Construction of Protective Railways.
40	74,392	78,800	–	–	–	–	74,392	78,800	Construction of Protective Irrigation Works.
41	520,029	802,800	–	–	–	–	520,029	802,800	Reduction of Debt.
42	600,000	1,209,900	–	1,728	–	750	‡ 600,000	‡1,212,378	- - - Total.
43	27,877,042	28,647,400	5,126,559	5,441,328	1,675,107	2,362,965	34,678,708	36,451,693	- - - Carried forward to page 15.

* The "Interest on Debt" is distributed as follows:—

410,089	67,200	2,512,812	2,639,288	821,063	1,146,144	3,743,964	3,852,632	Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
2,876,517	2,999,200	(a) 988,187	(a)1,163,871	(a) 322,891	(a) 505,425	4,187,595	4,668,496	Under Railway Revenue Account.
1,081,439	1,109,600	–	–	–	–	1,081,439	1,109,600	Under Irrigation.
4,368,045	4,176,000	3,500,999	3,803,159	1,143,954	1,651,569	9,012.998	9,630,728	- - - Total.

(a) Figures for 1890-91 and 1891-92 respectively, include 122,845 *l.*, and 157,919 *l.*, together with Exchange thereon, Rx. 40,140 and Rx. 68,578, charged to "State Railways—Interest chargeable against Companies on Advances."

† *See* foot-note to Statement, No. 2, p. 7.

‡ Rx. 482,351 and Rx. 289,404 representing the net charge on the Revenues in 1890-91 and 1891-92 respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1890-91.	1891-92.	1890-91.	1891-92.	1880-91.	1891-92.	1890-91.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 8	4,133,646	5,214,900	794,565	774,100	2,390,595	2,354,700	495,297	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	–	–	–	–	–	–	1,591	2
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses	2,421,064	2,662,000	323,334	394,000	316,123	347,200	7,714	3
Interest on Debt	2,363,625	2,474,000	–	–	115,461	116,300		4
Annuities in Purchase of Railways	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	–	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	–	–	19,415	19,400	–	–	–	7
Guaranteed Companies:								
Surplus Profits, Land, and Supervision	438,948	685,100	10,074	10,600	–	–	–	8
Interest	7,597	38,500	–	–	–	–	–	9
Subsidized Companies:								
Land, &c.	–	–	–	–	–	–	10,113	10
Advances of Interest	–	–	–	–	–	–	–	11
Miscellaneous Railway Expenditure	28,557	22,500	2,035	5,300	20,568	1,300	–	12
TOTAL	5,259,791	5,882,100	354,858	429,300	452,152	464,800	17,827	13
IRRIGATION:								
Major Works:								
Working Expenses	–	–	–	–	–	–	–	14
Interest on Debt	565,246	589,300	–	–	–	–	–	15
Minor Works and Navigation	12,048	33,300	–	–	83,254	184,400	–	16
TOTAL	577,294	622,600	–	–	83,254	184,400	–	17
BUILDINGS AND ROADS:								
Military Works	920,390	951,800	446	300	173,113	181,100	20,959	18
Civil Works	132,976	195,100	219,769	233,900	600,462	671,800	165,353	19
TOTAL	1,053,366	1,146,900	220,215	234,200	773,575	852,900	186,312	20
ARMY SERVICES:								
Army:								
Effective	8,206,271	8,813,100	–	–	–	–	–	21
Non-effective	470,373	453,400	–	–	–	–	–	22
TOTAL	8,676,644	9,266,500	–	–	–	–	–	23
SPECIAL DEFENCE WORKS	233,878	299,400	–	–	18,520	–	–	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	19,934,619	22,432,400	1,369,638	1,437,600	3,718,096	3,856,800	701,027	25
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	483	–	–	16,300	117,411	* 71,300	–	26
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	–	–	*—32,166*	–	–	†*—2,400*	*—2,547*	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	19,935,102	22,432,400	1,337,472	1,453,900	3,835,507	3,925,700	698,480	28
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	61,702	*—443,800*	*—65,911*	*—47,200*	312,356	436,200	–	29
Irrigation Works	–	–	–	–	–	–		30
	61,702	*—443,800*	*—65,911*	*—47,200*	312,356	436,200	–	31
Capital Charge involved in Redemption of Liabilities, &c.	–	–	–	–	–	–	–	32

* Lower Burma. † Upper Burma.

Provinces of *British India*, and in *England*, for 1891-92, compared with the Results of 1890-91—*continued.*

	Assam.	Bengal.		North Western Provinces and Oudh.		Carried forwar d.		Heads of Expenditure.
	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	476,700	6,477,298	6,002,000	3,171,801	3,155,400	17,463,202	17,977,800	- - - Brought forward from page 9.
2	400	1,304	1,400	*—36,319*	2,300	*—33,424*	4,100	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
								Railway Revenue Account:
								State Railways:
3	7,900	786,083	1,126,600	640,039	708,000	4,494,357	5,245,700	Working Expenses.
4	–	358,155	369,600	–	–	2,837,241	2,959,900	Interest on Debt.
5	–	–	–	–	–	–	–	Annuities in Purchase of Railways.
6	–	–	–	–	–	–	–	Interest chargeable against Companies on Advances.
7	–	–	–	–	7,700	19,415	27,100	Interest on Capital deposited by Companies.
								Guaranteed Companies:
8	–	10,699	10,500	7,026	10,000	466,747	716,200	Surplus Profits, Land, and Supervision.
9	–	–	–	–	–	7,597	38,500	Interest.
								Subsidized Companies:
10	10,100	11,484	13,800	4,000	4,000	25,597	27,900	Land, &c.
11	–	–	–	–	–	–	–	Advances of Interest.
12	–	25,695	15,200	1,474	700	78,329	45,000	Miscellaneous Railway Expenditure.
13	18,000	1,192,116	1,535,700	652,539	730,400	7,929,283	9,060,300	- - - Total.
								Irrigation:
								Major Works:
14	–	135,127	142,300	257,039	252,200	392,166	394,500	Working Expenses.
15	–	238,200	240,400	277,993	279,900	1,081,439	1,109,600	Interest on Debt.
16	–	152,436	169,400	25,968	32,200	273,706	419,300	Minor Works and Navigation.
17	–	525,763	552,100	561,000	564,300	1,747,311	1,923,400	- - - Total.
								Buildings and Roads:
18	10,400	2,689	5,100	1,413	600	1,119,010	1,149,300	Military Works.
19	209,500	865,601	894,000	622,847	716,000	2,607,008	2,920,300	Civil Works.
20	219,900	868,290	899,100	624,260	716,600	3,726,018	4,069,600	- - - Total.
								Army Services:
								Army:
21	–	–	–	–	–	8,206,271	8,813,100	Effective.
22	–	–	–	–	–	470,373	453,400	Non-effective.
23	–	–	–	–	–	8,676,644	9,266,500	- - - Total.
24	–	–	–	–	–	252,398	299,400	Special Defence Works.
25	715,000	9,064,771	8,990,300	4,973,281	5,169,000	39,761,432	42,601,100	Total Expenditure, Imperial and Provincial.
26	12,400	–	–	17,750	–	135,644	100,000	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
27	–	*—153,877*	*—83,400*	–	*—3,400*	*—188,590*	*—89,200*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	727,400	8,910,894	8,906,900	4,991,031	5,165,600	39,708,486	42,611,900	Total Expenditure charged against Revenue.
								Expenditure not charged to Revenue:
								Capital Outlay on Railways and Irrigation Works:
29	53,100	193,299	135,500	*—43,994*	2,400	457,452	136,200	State Railways.
30	–	41,752	59,800	42,403	49,700	84,155	109,500	Irrigation Works.
31	53,100	235,051	195,300	*—1,591*	52,100	541,607	245,700	
32	–	–	–	–	–	–	–	Capital Charge involved in Redemption of Liabilities, &c.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1890–91.	1891–92	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 10	17,463,202	17,977,800	2,094,327	2,037,900	3,599,414	4,024,600	4,720,099	4,607,100	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	*—33,424*	4,100	–	–	28,612	53,100	–	125,400	2
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses	4,494,357	5,245,700	1,749,515	1,950,000	191,353	595,000	336,715	352,500	3
Interest on Debt	2,837,241	2,959,900	19,861	19,900	–	–	–	–	4
Annuities in purchase of Railways	–	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances	–	–	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	19,415	27,100	–	–	–	–	–	–	7
Guaranteed Companies:									
Surplus Profits, Land, and Supervision	466,747	716,200	–	–	11,406	12,600	38,169	21,700	8
Interest	7,597	33,500	–	–	–	–	–	–	9
Subsidized Companies:									
Land, &c.	25,597	27,900	10,691	3,800	–	5,100	–	–	10
Advances of Interest	–	–	–	–	–	900	–	–	11
Miscellaneous Railway Expenditure	78,329	45,000	52,306	41,100	17,482	1,800	1,080	1,100	12
TOTAL	7,929,283	9,060,300	1,832,373	2,014,800	220,241	615,400	375,964	375,300	13
IRRIGATION:									
Major Works:									
Working Expenses	392,166	394,500	205,254	217,000	125,237	117,400	35,756	43,900	14
Interest on Debt	1,081,439	1,109,600	–	–	–	–	–	–	15
Minor Works and Navigation	273,706	419,300	67,907	85,100	355,906	392,300	201,859	183,700	16
TOTAL	1,747,311	1,923,400	273,161	302,100	481,143	509,700	237,615	227,600	17
BUILDINGS AND ROADS:									
Military Works	1,119,010	1,149,300	38,800	18,400	11,459	8,300	20,848	23,800	18
Civil Works	2,607,008	2,920,300	438,535	474,600	692,195	786,000	647,384	710,000	19
TOTAL	3,726,018	4,069,600	477,335	493,000	703,654	794,300	668,232	733,800	20
ARMY SERVICES:									
Army:									
Effective	8,206,271	8,813,100	–	–	3,017,698	3,254,500	2,612,994	2,614,600	21
Non-effective	470,373	453,400	–	–	328,915	330,500	162,877	158,900	22
TOTAL	8,676,644	9,266,500	–	–	3,346,613	3,585,000	2,775,871	2,773,500	23
SPECIAL DEFENCE WORKS	252,398	299,400	–	–	–	–	–	–	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	39,761,432	42,601,100	4,677,196	4,847,800	8,379,677	9,582,100	8,777,781	8,842,700	25
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	135,644	100,000	34,337	–	–	–	–	–	26
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—188,590*	*—89,200*	–	*—12,600*	*—94,821*	*—387,600*	*—85,197*	*—72,100*	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	39,708,486	42,611,900	4,711,533	4,835,200	8,284,856	9,194,500	8,692,584	8,770,600	28
EXPENDITURE NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways	457,452	136,200	209,867	122,800	791,266	1,270,300	447	1,000	29
Irrigation Works	84,155	109,500	224,468	431,200	157,988	154,000	7,545	13,900	30
	541,607	245,700	434,335	554,000	949,254	1,424,300	7,992	14,900	31
Capital Charge involved in Redemption of Liabilities, &c.	–	–	–	–	–	–	–	–	32

Calcutta, Comptroller General's Office, 31 March 1892.
India Office, 11 May 1892.

Provinces of *British India*, and in *England*, for 1891-92, compared with the Results of 1890-91—*continued*.

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Expenditure.
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
1	27,877,042	28,647,400	5,126,559	5,441,328	1,675,107	2,362,965	34,678,708	36,451,693	- - - Brought forward from page 11.
2	*—4,812*	182,600	–	–	–	–	*—4,812*	182,600	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
									Railway Revenue Account:
3	6,771,940	8,143,200	–	–	–	–	6,771,940	8,143,200	State Railways: Working Expenses.
4	2,857,102	2,979,800	865,342	1,005,952	282,751	436,847	4,005,195	4,422,599	Interest on Debt.
5	–	–	1,690,632	1,693,388	552,415	735,375	2,243,047	2,428,763	Annuities in purchase of Railways.
6	–	–	122,845	157,919	40,140	68,578	162,985	226,497	Interest chargeable against Companies on Advances.
7	19,415	27,100	669,258	681,758	218,681	296,062	907,354	1,004,920	Interest on Capital deposited by Companies.
									Guaranteed Companies:
8	516,322	750,500	–	–	–	–	516,322	750,500	Surplus Profits, Land, and Supervision.
9	7,597	38,500	2,354,130	2,114,159	769,214	918,100	3,130,941	3,070,759	Interest.
									Subsidized Companies:
10	36,288	36,800	–	–	–	–	36,288	36,800	Land, &c.
11	–	900	–	–	–	–	–	900	Advances of Interest.
12	149,197	89,000	–	–	–	–	149,197	89,000	Miscellaneous Railway Expenditure.
13	10,357,861	12,065,800	5,702,207	5,653,176	1,863,201	2,454,962	17,923,269	20,173,938	- - - Total.
									Irrigation:
									Major Works:
14	758,413	772,800	–	–	–	–	758,413	772,800	Working Expenses.
15	1,081,439	1,109,600	–	–	–	–	1,081,439	1,109,600	Interest on Debt.
16	899,378	1,080,400	2,184	87	714	38	902,276	1,080,525	Minor Works and Navigation.
17	2,739,230	2,962,800	2,184	87	714	38	2,742,128	2,962,925	- - - Total.
									Buildings and Roads:
18	1,190,117	1,199,800	23,033	10,382	7,526	4,509	1,220,676	1,214,691	Military Works.
19	4,385,122	4,890,900	94,297	99,160	30,812	43,061	4,510,231	5,033,121	Civil Works.
20	5,575,239	6,090,700	117,330	109,542	38,338	47,570	5,730,907	6,247,812	- - - Total.
									Army Services:
									Army:
21	13,836,963	14,682,200	2,344,493	2,411,074	766,065	1,047,039	16,947,521	18,140,313	Effective.
22	962,165	942,800	2,095,632	2,149,070	684,750	933,261	3,742,547	4,025,131	Non-effective.
23	14,799,128	15,625,000	4,440,125	4,560,144	1,450,815	1,980,300	20,690,068	22,165,444	- - - Total.
24	252,398	299,400	180,470	210,854	58,969	91,566	491,837	601,820	Special Defence Works.
25	61,596,086	65,873,700	15,568,875	15,975,131	5,087,144	6,937,401	82,252,105	88,786,232	Total Expenditure, Imperial and Provincial.
26	169,981	100,000	–	–	–	–	169,981	100,000	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
27	*—368,608*	*—561,500*	–	–	–	–	*—368,608*	*—561,500*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	61,397,459	65,412,200	15,568,875	15,975,131	5,087,144	6,937,401	82,053,478	88,324,732	Total Expenditure charged against Revenue.
									Expenditure not charged to Revenue:
									Capital Outlay on Railways and Irrigation Works:
29	1,459,032	1,530,300	1,072,357	864,309	350,394	375,337	2,881,783	2,769,946	State Railways.
30	474,156	708,600	7,306	8,948	2,387	3,886	483,849	721,434	Irrigation Works.
31	1,933,188	2,238,900	1,079,663	873,257	352,781	379,223	3,365,632	3,491,380	
							£.		
32	–	–	4,692,557	–	–	–	4,692,557	–	Capital Charge involved in Redemption of Liabilities, &c.

* *See* foot-note to Statement, No. 2, page 7.

Stephen Jacob, Comptroller and Auditor General.
Thos. W. Keith, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1891-92,

COMPARED WITH THE RESULTS OF 1890-91.

(Presented pursuant to Act 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
13 *May* 1892.

[*Price* 2*d.*]

182. *Under* 2 *oz.*

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1892-93,

COMPARED WITH THE RESULTS OF 1891-92.

India Office,
11 May 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

LIBRARY OF THE ROYAL ASIATIC SOCIETY BOMBAY BRANCH

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1891–92.	ESTIMATE,* 1892–93.
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.
Land Revenue	23,965,774	24,857,600
Opium	8,012,380	7,966,500
Salt	8,636,182	8,648,600
Stamps	4,262,156	4,458,200
Excise	5,117,264	5,203,600
Provincial Rates	3,502,837	3,645,700
Customs	1,701,288	1,616,800
Assessed Taxes	1,652,823	1,683,100
Forest	1,490,582	1,627,600
Registration	399,802	430,700
Tributes from Native States	775,961	798,600
TOTAL Rx.	59,517,049	60,937,000
INTEREST Rx.	879,443	869,509
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,446,355	1,491,400
Telegraph	919,335	937,755
Mint	210,046	326,479
TOTAL Rx.	2,575,736	2,755,634
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	375,843	376,900
Jails	311,297	302,600
Police	381,540	386,500
Marine	222,414	230,400
Education	211,724	208,700
Medical	63,106	67,964
Scientific and other Minor Departments	90,233	88,225
TOTAL Rx.	1,656,157	1,661,289
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	361,517	360,767
Stationery and Printing	83,408	80,500
Exchange	31,529	57,800
Miscellaneous	420,830	398,935
TOTAL Rx.	897,284	898,002
RAILWAYS:		
State Railways (Gross Receipts)	16,411,934	15,779,468
Guaranteed Companies (Net Traffic Receipts)	3,493,118	3,260,000
Subsidized Companies (Repayment of Advances of Interest)	32,994	23,500
TOTAL Rx.	19,938,046	19,062,968
IRRIGATION:		
Major Works:		
Direct Receipts	1,404,737	1,487,200
Portion of Land Revenue due to Irrigation	673,189	725,600
Minor Works and Navigation	194,114	191,500
TOTAL Rx.	2,272,040	2,404,300
BUILDINGS AND ROADS:		
Military Works	49,794	42,500
Civil Works	577,330	597,171
TOTAL Rx.	627,124	639,671
RECEIPTS BY MILITARY DEPARTMENT:		
Army:		
Effective	704,202	733,657
Non-effective	76,202	73,420
TOTAL Rx.	780,404	807,077
TOTAL REVENUE Rx.	89,143,283	90,035,450

*This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1892–93, compared with the RESULTS of 1891–92.

HEADS OF EXPENDITURE.	ACCOUNTS, 1891–92.	ESTIMATE,*. 1892–93.
	Rx.	Rx.
DIRECT DEMANDS ON THE REVENUES:		
Refunds and Drawbacks	254,353	257,000
Assignments and Compensations	1,531,860	1,517,500
Charges in respect of Collection, viz.:		
Land Revenue	3,835,126	3,956,050
Opium (including cost of Production)	1,861,813	1,595,015
Salt (including cost of Production)	459,034	465,334
Stamps	138,447	140,294
Excise	190,097	194,100
Provincial Rates	58,703	58,300
Customs	136,363	139,824
Assessed Taxes	29,577	30,400
Forest	843,926	895,746
Registration	207,863	212,100
TOTAL Rx.	9,547,162	9,462,563
INTEREST:		
Interest on Debt, other than that charged to Railways and Irrigation Works	3,839,800	3,831,149
Interest on other Obligations	475,376	516,254
TOTAL Rx.	4,315,176	4,347,403
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,493,359	1,549,008
Telegraph	838,720	863,631
Mint	97,109	112,193
TOTAL Rx.	2,429,188	2,524,832
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,791,317	1,881,926
Law and Justice:		
Courts	2,840,007	2,874,388
Jails	899,732	916,400
Police	3,868,610	3,856,000
Marine (including River Navigation)	627,951	945,234
Education	1,424,796	1,445,990
Ecclesiastical	161,596	168,280
Medical	884,684	935,376
Political	767,711	824,659
Scientific and other Minor Departments	587,438	472,977
TOTAL Rx.	13,853,842	14,321,230
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	557,959	541,396
Civil Furlough and Absentee Allowances	276,362	334,095
Superannuation Allowances and Pensions	3,324,109	3,773,131
Stationery and Printing	602,885	627,575
Miscellaneous	285,307	257,222
TOTAL Rx.	5,046,622	5,533,419
FAMINE RELIEF AND INSURANCE:		
Famine Relief	23,423	76,800
Construction of Protective Railways	484,795	993,900
Construction of Protective Irrigation Works	77,931	62,939
Reduction of Debt	682,170	—
TOTAL Rx.	1,268,319	1,133,639
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) Rx.	163,233	292,900
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	8,214,480	7,802,400
Interest on Debt	4,427,960	4,777,200
Annuities in purchase of Railways	2,428,763	2,717,399
Interest chargeable against Companies on Advances	226,497	328,492
Interest on Capital deposited by Companies	1,004,674	1,086,533
Guaranteed Companies:—Surplus Profits, Land, and Supervision	756,916	612,000
Interest	3,069,430	3,438,762
Subsidized Companies:—Land, &c.	33,130	31,900
Miscellaneous Railway Expenditure	92,060	*— 10,100*
TOTAL Rx.	20,253,910	20,784,586
IRRIGATION:		
Major Works:—Working Expenses	761,445	790,600
Interest on Debt	1,109,678	1,138,900
Minor Works and Navigation	1,073,896	1,052,627
TOTAL Rx.	2,945,019	2,982,127
BUILDINGS AND ROADS:		
Military Works	1,214,518	1,189,971
Civil Works	4,994,234	4,736,400
TOTAL Rx.	6,208,752	5,926,371
ARMY SERVICES:		
Army:—Effective	18,257,495	18,557,349
Non-effective	4,023,106	4,774,042
TOTAL Rx.	22,280,601	23,331,391
SPECIAL DEFENCE WORKS Rx.	604,848	488,914
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) Rx.	88,916,672	91,129,375

	1891–92.	1892–93.		
	Rx.	Rx.		
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	178,637	100,500	— *240,924*	— *363,800*
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	— *419,561*	— *464,300*		
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			88,675,748	90,765,575
EXPENDITURE NOT CHARGED TO REVENUE:				
Capital Outlay on Railways and Irrigation Works:				
State Railways			2,770,336	3,385,051
Irrigation Works			729,664	546,202
TOTAL Rx.			3,500,000	3,931,253

	ACCOUNTS, 1891–92,	ESTIMATE, 1892–93.
	Rx.	Rx.
Revenue	89,143,283	90,035,450
Expenditure chargeable against Revenue	88,675,748	90,765,575
Surplus +, Deficit —	+ 467,535	— 730,125

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	138,673	136,800	701,507	697,900	2,142,036	2,310,000	466,900	1
Opium	240	200	23,492	23,100	41,050	48,400	39,719	2
Salt	1,971,135	2,120,000	–	–	161,015	156,700	–	3
Stamps	48,087	53,800	169,503	166,900	132,398	159,000	82,083	4
Excise	93,623	104,000	277,419	276,500	424,828	465,000	260,330	5
Provincial Rates	6,949	6,700	99,999	100,000	99,811	100,000	54,813	6
Customs	–	–	–	–	693,346	602,200	–	7
Assessed Taxes	151,909	219,100	45,500	48,000	73,369	67,200	23,022	8
Forest	50,437	60,000	135,990	128,700	418,542	559,500	33,613	9
Registration	2,026	2,200	11,116	11,200	4,630	6,000	4,466	10
Tributes from Native States	218,985	223,200	23,048	24,900	34,274	41,200	10	11
TOTAL	2,682,064	2,926,000	1,487,574	1,477,200	4,225,299	4,515,200	964,956	12
INTEREST	326,572	333,900	3,870	4,000	3,858	6,200	224	13
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,438,589	1,483,900	944	900	25	–	5	14
Telegraph	900,927	922,500	–	–	–	–	–	15
Mint	121,048	126,400	–	–	–	–	–	16
TOTAL	2,460,564	2,532,800	944	900	25	–	5	17
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	8,434	11,000	13,631	14,500	51,032	50,900	9,779	18
Jails	31,879	31,200	28,697	23,000	33,886	36,800	6,468	19
Police	5,156	1,600	19,924	19,600	23,365	27,400	12,468	20
Marine	86,589	102,000	–	–	31,960	30,900	52	21
Education	1,053	1,200	14,059	9,100	1,839	2,300	4,393	22
Medical	793	800	1,419	900	2,219	2,200	118	23
Scientific and other Minor Departments	9,999	10,000	1,919	1,700	581	400	5,978	24
TOTAL	143,903	157,800	79,649	68,800	144,882	150,900	39,256	25
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	79,482	74,500	4,322	4,800	3,394	4,200	1,564	26
Stationery and Printing	14,682	13,000	3,997	3,000	4,213	8,000	500	27
Exchange	31,529	57,800	–	–	–	–	–	28
Miscellaneous	24,743	23,000	9,477	8,500	41,469	42,800	7,085	29
TOTAL	150,436	168,300	17,796	16,300	49,076	55,000	9,149	30
RAILWAYS:								
State Railways (Gross Receipts)	7,175,506	7,146,000	745,635	718,800	629,680	717,500	8,355	31
Guaranteed Companies (Net Traffic Receipts).	3,493,118	3,260,000	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	–	–	–	33
TOTAL	10,668,624	10,406,000	745,635	718,800	629,680	717,500	8,355	34
IRRIGATION:								
Major Works: Direct Receipts	–	–	–	–	–	–	–	35
Portion of Land Revenue due to Irrigation.	–	–	–	–	–	–	–	36
Minor Works and Navigation	2,504	5,400	–	–	7,845	11,200	–	37
TOTAL	2,504	5,400	–	–	7,845	11,200	–	38
BUILDINGS AND ROADS:								
Military Works	44,315	34,100	26	–	2,066	5,300	302	39
Civil Works	7,328	7,300	14,862	13,500	22,141	26,100	17,111	40
TOTAL	51,643	41,400	14,888	13,500	24,207	31,400	17,413	41
RECEIPTS BY MILITARY DEPARTMENT:								42
Army: Effective	453,369	489,100	–	–	–	–	–	43
Non-effective	40,454	35,600	–	–	–	–	–	
TOTAL	493,823	524,700	–	–	–	–	–	44
TOTAL REVENUE	16,980,133	17,096,300	2,350,356	2,299,500	5,084,872	5,487,400	1,039,358	45

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1892-93, RESULTS of 1891-92.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	PRINCIPAL HEADS OF REVENUE:
1	475,000	3,867,957	3,855,000	5,930,886	5,962,500	13,247,959	13,437,200	Land Revenue.
2	38,500	6,012,895	6,153,200	47,834	50,200	6,165,230	6,313,600	Opium.
3	–	2,404,487	2,385,000	–	–	4,536,637	4,661,700	Salt.
4	82,000	1,510,046	1,555,000	693,518	714,000	2,635,635	2,730,700	Stamps.
5	262,000	1,113,397	1,141,000	524,303	550,000	2,693,900	2,798,500	Excise.
6	55,700	850,617	840,000	938,266	941,400	2,050,455	2,043,800	Provincial Rates.
7	–	510,881	500,000	–	–	1,204,227	1,102,200	Customs.
8	22,800	437,519	431,000	227,721	222,500	959,040	1,010,600	Assessed Taxes.
9	34,300	78,955	75,000	173,151	177,500	890,688	1,035,000	Forest.
10	4,600	133,431	141,000	40,411	41,200	196,080	206,200	Registration.
11	8,100	–	–	–	–	276,317	297,400	Tributes from Native States.
12	983,000	16,920,185	17,076,200	8,576,090	8,659,300	34,856,168	35,636,900	- - - TOTAL.
13	200	157,729	172,100	25,364	21,200	517,617	537,600	INTEREST.
								POST OFFICE, TELEGRAPH, AND MINT:
14	–	1,584	1,500	–	–	1,441,147	1,486,300	Post Office.
15	–	–	–	–	–	900,927	922,500	Telegraph.
16	–	–	–	–	–	121,048	126,400	Mint.
17	–	1,584	1,500	–	–	2,463,122	2,535,200	- - - TOTAL.
								RECEIPTS BY CIVIL DEPARTMENTS:
								Law and Justice:
18	9,800	88,101	87,000	54,475	54,500	225,452	227,700	Courts.
19	6,300	92,764	92,000	45,102	41,000	238,796	230,300	Jails.
20	12,700	91,367	90,000	43,557	39,000	195,837	190,300	Police.
21	–	96,541	90,500	–	–	215,142	223,400	Marine.
22	4,300	63,272	62,400	27,036	26,500	111,652	105,800	Education.
23	100	15,685	16,400	13,799	15,900	34,033	36,300	Medical.
24	6,500	21,433	20,700	10,035	10,500	49,945	49,800	Scientific and other Minor Departments.
25	39,700	469,163	459,000	194,004	187,400	1,070,857	1,063,600	- - - TOTAL.
								MISCELLANEOUS:
26	1,900	30,109	26,700	18,482	18,800	137,353	130,900	Receipts in aid of Superannuation, &c.
27	500	18,095	18,000	8,970	7,300	50,457	49,800	Stationery and Printing.
28	–	–	–	–	–	31,529	57,800	Exchange.
29	12,600	123,432	125,000	35,095	36,300	241,301	248,200	Miscellaneous.
30	15,000	171,636	169,700	62,547	62,400	460,640	486,700	- - - TOTAL.
								RAILWAYS:
31	8,700	1,781,354	1,813,100	1,373,602	1,363,500	11,714,132	11,767,600	State Railways (Gross Receipts).
32	–	–	–	–	–	3,493,118	3,260,000	Guaranteed Companies (Net Traffic Receipts).
33	–	–	–	–	–	–	–	Subsidized Companies (Repayment of Advances of Interest).
34	8,700	1,781,354	1,813,100	1,373,602	1,363,500	15,207,250	15,027,600	- - - TOTAL.
								IRRIGATION:
35	–	160,271	165,000	591,902	577,200	752,173	742,200	Major Works: Direct Receipts.
36	–	–	–	114,581	117,500	114,581	117,500	Portion of Land Revenue due to Irrigation.
37	–	94,831	91,600	17,581	19,000	122,761	127,200	Minor Works and Navigation.
38	–	255,102	256,600	724,064	713,700	989,515	986,900	- - - TOTAL.
								BUILDINGS AND ROADS:
39	400	22	–	39	100	46,770	39,900	Military Works.
40	15,100	82,004	86,600	86,950	95,800	230,396	244,400	Civil Works.
41	15,500	82,026	86,600	86,989	95,900	277,166	284,300	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
42	–	–	–	–	–	453,369	489,100	Army: Effective.
43	–	–	–	–	–	40,454	35,600	Non-effective.
44	–	–	–	–	–	493,823	524,700	- - - TOTAL.
45	1,062,100	19,838,779	20,034,800	11,042,660	11,103,400	56,336,158	57,083,500	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	13,247,959	13,437,200	2,321,461	2,356,800	3,950,758	4,599,300	4,445,596	4,464,300	1
Opium	6,165,230	6,313,600	2,869	2,900	–	–	1,844,281	1,650,000	3
Salt	4,536,637	4,661,700	–	–	1,772,937	1,750,000	2,326,608	2,236,900	3
Stamps	2,635,635	2,730,700	406,930	412,500	674,757	740,000	544,834	575,000	4
Excise	2,693,900	2,798,500	183,938	185,100	1,213,964	1,190,000	1,025,462	1,030,000	5
Provincial Rates	2,050,455	2,043,800	398,997	404,900	749,259	895,000	304,126	302,000	6
Customs	1,204,227	1,102,200	–	–	163,960	170,000	333,101	344,600	7
Assessed Taxes	959,040	1,010,600	133,192	122,500	190,944	175,000	369,647	375,000	8
Forest	890,688	1,035,000	102,007	81,200	169,422	176,400	328,465	335,000	9
Registration	196,080	206,200	26,494	32,500	123,449	136,000	53,779	56,000	10
Tributes from Native States	276,317	297,400	28,072	28,600	344,943	344,900	126,629	127,700	11
TOTAL	34,856,168	35,636,900	3,603,960	3,627,000	9,354,393	10,176,600	11,702,528	11,496,500	12
INTEREST	517,617	537,600	24,131	29,200	41,951	49,500	211,889	213,900	13
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	1,441,147	1,486,300	5,148	5,000	–	100	60	–	14
Telegraph	900,927	922,500	–	–	–	–	415	–	15
Mint	121,048	126,400	–	–	–	–	88,998	200,000	16
TOTAL	2,463,122	2,535,200	5,148	5,000	–	100	89,473	200,000	17
RECEIPTS BY CIVIL DEPARTMENTS:									
Law and Justice:									
Courts	225,452	227,700	44,036	43,200	65,682	65,000	40,673	41,000	18
Jails	238,796	230,300	24,794	19,300	25,816	33,000	21,891	20,000	19
Police	195,837	190,300	70,673	69,200	42,726	43,000	72,304	84,000	20
Marine	215,142	223,400	–	–	378	100	6,894	6,900	21
Education	111,652	105,800	7,758	8,700	32,213	34,600	60,101	59,600	22
Medical	34,033	36,300	4,356	4,500	9,671	10,000	11,734	12,500	23
Scientific and other Minor Departments	49,945	49,800	16,253	12,200	18,947	21,900	4,362	3,500	24
TOTAL	1,070,857	1,063,600	167,870	157,100	195,433	207,600	217,959	227,500	25
MISCELLANEOUS:									
Receipts in aid of Superannuation, &c.	137,353	130,900	12,026	11,000	26,546	19,900	41,298	37,200	26
Stationery and Printing	50,457	49,800	13,739	11,500	10,461	9,400	8,751	9,800	27
Exchange	31,529	57,800	–	–	–	–	–	–	28
Miscellaneous	241,301	248,200	19,601	17,900	79,237	77,600	62,693	43,700	29
TOTAL	460,640	486,700	45,366	40,400	116,244	106,900	112,742	90,700	30
RAILWAYS:									
State Railways (Gross Receipts)	11,714,132	11,767,600	3,320,234	2,560,000	869,077	952,300	508,161	499,200	31
Guaranteed Companies (Net Traffic Receipts).	3,493,118	3,260,000	–	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	31,567	23,300	–	–	33
TOTAL	15,207,250	15,027,600	3,320,234	2,560,000	900,644	975,800	508,161	499,200	34
IRRIGATION:									
Major Works: Direct Receipts	752,173	742,200	579,613	668,000	28,551	27,000	44,400	50,000	35
Portion of Land Revenue due to Irrigation.	114,581	117,500	25,106	6,000	471,875	510,700	61,627	91,400	36
Minor Works and Navigation	122,761	127,200	33,589	28,900	16,063	15,500	21,701	19,900	37
TOTAL	989,515	986,900	638,308	702,900	516,489	553,200	127,728	161,300	38
BUILDINGS AND ROADS:									
Military Works	46,770	39,900	723	400	185	200	2,116	2,000	39
Civil Works	230,396	244,400	65,848	62,000	116,034	109,000	126,045	137,400	40
TOTAL	277,166	284,300	66,571	62,400	116,219	109,200	128,161	139,400	41
RECEIPTS BY MILITARY DEPARTMENT:									
Army: Effective	453,369	489,100	–	–	114,577	108,800	85,754	75,200	42
Non-effective	40,454	35,600	–	–	12,053	11,500	13,216	12,600	43
TOTAL	493,823	524,700	–	–	126,630	120,300	98,970	87,800	44
TOTAL REVENUE	56,336,158	57,083,500	7,871,588	7,184,000	11,368,003	12,299,200	13,197,611	13,116,300	45

Provinces of *British India*, and in *England*, for 1892-93, compared with the Results of 1891-92—*continued.*

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Revenue.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	Principal Heads of Revenue:
1	23,965,774	24,857,600	–	–	–	–	23,965,774	24,857,600	Land Revenue.
2	8,012,380	7,966,500	–	–	–	–	8,012,380	7,966,500	Opium.
3	8,636,182	8,648,600	–	–	–	–	8,636,182	8,648,600	Salt.
4	4,262,156	4,458,200	–	–	–	–	4,262,156	4,458,200	Stamps.
5	5,117,264	5,203,600	–	–	–	–	5,117,264	5,203,600	Excise.
6	3,502,837	3,645,700	–	–	–	–	3,502,837	3,645,700	Provincial Rates.
7	1,701,288	1,616,800	–	–	–	–	1,701,288	1,616,800	Customs.
8	1,652,823	1,683,100	–	–	–	–	1,652,823	1,683,100	Assessed Taxes.
9	1,490,582	1,627,600	–	–	–	–	1,490,582	1,627,600	Forest.
10	399,802	430,700	–	–	–	–	399,802	430,700	Registration.
11	775,961	798,600	–	–	–	–	775,961	798,600	Tributes from Native States.
12	59,517,049	60,937,000	–	–	–	–	59,517,049	60,937,000	- - - Total.
13	795,588	830,200	58,466	24,543	25,389	14,766	879,443	869,509	Interest.
									Post Office, Telegraph, and Mint:
14	1,446,355	1,491,400	–	–	–	–	1,446,355	1,491,400	Post Office.
15	901,342	922,500	12,545	9,525	5,448	5,730	919,335	937,755	Telegraph.
16	210,046	326,400	–	49	–	30	210,046	326,479	Mint.
17	2,557,743	2,740,300	12,545	9,574	5,448	5,760	2,575,736	2,755,634	- - - Total.
									Receipts by Civil Departments:
									Law and Justice:
18	375,843	376,900	–	–	–	–	375,843	376,900	Courts.
19	311,297	302,600	–	–	–	–	311,297	302,600	Jails.
20	381,540	386,500	–	–	–	–	381,540	386,500	Police.
21	222,414	230,400	–	–	–	–	222,414	230,400	Marine.
22	211,724	208,700	–	–	–	–	211,724	208,700	Education.
23	59,794	63,300	2,309	2,912	1,003	1,752	63,106	67,964	Medical.
24	89,507	87,400	506	515	220	310	90,233	88,225	Scientific and other Minor Departments.
25	1,652,119	1,655,800	2,815	3,427	1,223	2,062	1,656,157	1,661,289	- - - Total.
									Miscellaneous:
26	217,223	199,000	100,605	101,002	43,689	60,765	361,517	360,767	Receipts in aid of Superannuation, &c.
27	83,408	80,500	–	–	–	–	83,408	80,500	Stationery and Printing.
28	31,529	57,800	–	–	–	–	31,529	57,800	Exchange.
29	402,832	387,400	12,549	7,202	5,449	4,333	420,83 0	398,935	Miscellaneous.
30	734,992	724,700	113,154	108,204	49,138	65,098	897,284	898,002	- - - Total.
									Railways:
31	16,411,604	15,779,100	230	230	100	138	16,411,934	15,779,468	State Railways (Gross Receipts).
32	3,493,118	3,260,000	–	–	–	–	3,493,118	3,260,000	Guaranteed Companies (Net Traffic Receipts).
33	31,567	23,500	995	–	432	–	32,994	23,500	Subsidized Companies (Repayment of Advances of Interest).
34	19,936,289	19,062,600	1,225	230	532	138	19,938,046	19,062,968	- - - Total.
									Irrigation:
35	1,404,737	1,487,200	–	–	–	–	1,404,737	1,487,200	Major Works: Direct Receipts.
36	673,189	725,600	–	–	–	–	673,189	725,600	Portion of Land Revenue due to Irrigation.
37	194,114	191,500	–	–	–	–	194,114	191,500	Minor Works and Navigation.
38	2,272,040	2,404,300	–	–	–	–	2,272,040	2,404,300	- - - Total.
									Buildings and Roads:
39	49,794	42,500	–	–	–	–	49,794	42,500	Military Works.
40	538,323	552,800	27,197	27,704	11,810	16,667	577,330	597,171	Civil Works.
41	588,117	595,300	27,197	27,704	11,810	16,667	627,124	639,671	- - - Total.
									Receipts by Military Department:
42	653,700	673,100	35,211	37,810	15,291	22,747	704,202	733,657	Army: Effective.
43	65,723	59,700	7,306	8,566	3,173	5,154	76,202	73,420	Non-effective.
44	719,423	732,800	42,517	46,376	18,464	27,901	780,404	807,077	- - - Total.
45	88,773,360	89,683,000	257,919	220,058	112,004	132,392	89,143,283	90,035,450	- - - TOTAL REVENUE.

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	5,369	4,500	2,434	2,500	25,555	20,100	1,255	1
Assignments and Compensations	313,047	310,000	6,208	6,400	4	–	3,074	2
Charges in respect of Collection, viz.:								
Land Revenue	48,686	50,000	159,046	166,600	405,664	443,700	94,735	3
Opium (including cost of Production)	1,238	1,300	–	–	–	–	–	4
Salt (including cost of Production)	115,684	102,500	–	–	1,078	700	–	5
Stamps	*—35,550*	*—65,400*	4,012	5,300	3,597	4,300	3,148	6
Excise	1,845	4,000	5,273	4,300	5,161	6,100	801	7
Provincial Rates	–	–	–	–	6,268	5,800	325	8
Customs	–	–	–	–	16,370	17,000	–	9
Assessed Taxes	67	100	63	100	1,634	1,900	104	10
Forest	43,761	52,400	80,313	87,300	166,822	181,800	26,713	11
Registration	605	700	4,298	4,200	2,093	2,800	2,636	12
TOTAL	494,752	460,100	261,647	276,700	634,246	684,200	132,791	13
INTEREST:								
Interest on Debt,* other than that charged to Railways and Irrigation Works.	*—22,457*	*—162,400*	2,823	3,500	1,287	1,200	45	14
Interest on other Obligations	406,525	373,300	287	300	731	900	14	15
TOTAL	384,068	210,900	3,110	3,800	2,018	2,100	59	16
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,242,103	1,281,400	6,054	6,200	13,199	13,100	3,822	17
Telegraph	611,552	635,500	–	–	–	–	–	18
Mint	41,254	44,700	–	–	–	–	–	19
TOTAL	1,894,909	1,961,600	6,054	6,200	13,199	13,100	3,822	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration	427,457	424,000	45,685	52,500	103,521	109,400	24,113	21
Law and Justice:								
Courts	27,772	27,600	75,415	81,600	204,326	212,800	54,858	22
Jails	121,603	123,200	56,380	57,100	109,768	115,900	9,761	23
Police	54,327	55,500	136,022	144,100	961,250	931,800	124,161	24
Marine (including River Navigation)	244,589	288,000	–	–	64,545	80,000	13,842	25
Education	14,990	15,300	63,918	60,000	52,330	56,000	33,890	26
Ecclesiastical	14,378	16,400	4,164	4,700	8,800	11,100	1,238	27
Medical	21,538	23,300	31,550	36,300	39,823	44,000	25,807	28
Political	440,816	475,300	1,533	2,700	36,157	32,300	10,821	29
Scientific and other Minor Departments	206,330	211,700	13,095	7,000	20,628	11,800	8,035	30
TOTAL	1,573,800	1,660,300	427,762	446,000	1,601,148	1,605,100	306,526	31
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions	39,527	28,400	26,939	27,200	15,423	16,300	1,726	32
Civil Furlough and Absentee Allowances	516	500	–	–	–	–	–	33
Superannuation Allowances and Pensions	69,611	54,800	22,913	25,200	26,739	30,900	7,943	34
Stationery and Printing	*—135,281*	*—138,700*	18,049	19,500	41,909	48,800	7,292	35
Miscellaneous	19,249	31,700	5,387	5,600	18,141	18,000	26,722	36
TOTAL	*—6,378*	*—23,300*	73,288	77,500	102,212	113,500	43,683	37
FAMINE RELIEF AND INSURANCE:								
Famine Relief	6,133	16,000	–	100	54	100	–	38
Construction of Protective Railways	–	–	–	–	–	–	–	39
Construction of Protective Irrigation Works	–	–	–	–	–	–	–	40
Reduction of Debt	682,170	–	–	–	–	–	–	41
TOTAL	688,303	16,000	–	100	54	100	–	42
Carried forward to page 12	5,029,454	4,285,600	771,861	810,300	2,352,877	2,418,100	486,881	43
* The "Interest on Debt" is distributed as follows:—								
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	*—22,457*	*—162,400*	2,823	3,500	1,287	1,200	45	
Under Railway Revenue Account	2,480,038	2,937,700	(a) 19,415	(a) 19,400	115,417	210,500	–	
Under Irrigation	589,580	606,300	–	–	–	–	–	
TOTAL	3,047,161	3,381,600	22,238	22,900	116,704	211,700	45	

(a) Charged to "State Railways—Interest on Capital deposited by Companies."

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1892-93, RESULTS of 1891-92.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	DIRECT DEMANDS ON THE REVENUES:
1	1,800	71,965	63,200	20,453	24,000	127,031	116,100	Refunds and Drawbacks.
2	3,700	30,732	30,500	37,060	33,500	390,125	384,100	Assignments and Compensations.
								Charges in respect of Collection, viz.:
3	94,500	411,434	458,600	761,490	755,000	1,881,055	1,968,400	Land Revenue.
4	–	1,856,871	1,590,000	–	–	1,858,109	1,591,300	Opium (including cost of Production).
5	–	5,161	12,500	–	–	121,923	115,700	Salt (including cost of Production).
6	3,500	45,178	58,200	15,070	13,400	35,455	19,300	Stamps.
7	1,300	66,566	67,000	14,200	15,500	93,846	98,200	Excise.
8	300	45,778	46,000	694	700	53,065	52,800	Provincial Rates.
9	–	51,872	53,000	–	–	68,242	70,000	Customs.
10	100	18,012	18,400	1,798	1,800	21,678	22,400	Assessed Taxes.
11	28,500	42,047	44,500	95,224	97,400	454,880	491,900	Forest.
12	2,500	68,347	71,500	20,678	20,000	98,657	101,700	Registration.
13	136,200	2,713,963	2,513,400	966,667	961,300	5,204,066	5,031,900	- - - TOTAL.
								INTEREST:
14	100	10,115	12,000	18,868	23,600	10,681	*—122,000*	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	–	12,040	13,000	2,529	72,800	422,126	460,300	Interest on other Obligations.
16	100	22,155	25,000	21,397	96,400	432,807	338,300	- - - TOTAL.
								POST OFFICE, TELEGRAPH, AND MINT:
17	3,900	37,103	37,500	18,284	18,400	1,320,565	1,360,500	Post Office.
18	–	–	–	–	–	611,552	635,500	Telegraph.
19	–	–	–	–	–	41,254	44,700	Mint.
20	3,900	37,103	37,500	18,284	18,400	1,973,371	2,040,700	- - - TOTAL.
								SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
21	30,000	218,410	223,000	152,843	157,500	972,029	996,400	General Administration.
22	53,500	848,278	853,500	461,600	462,500	1,672,249	1,691,500	Law and Justice:
23	8,700	202,201	209,000	143,727	141,000	643,440	654,900	Courts.
24	114,400	603,994	604,900	653,919	670,700	2,533,673	2,521,400	Jails.
25	9,800	94,225	86,100	–	–	417,201	463,900	Police.
26	34,600	366,347	359,000	186,848	194,600	718,323	719,500	Marine (including River Navigation).
27	1,400	18,807	17,800	23,282	23,900	70,669	75,300	Education.
28	26,800	164,356	169,000	112,969	120,300	396,043	419,700	Ecclesiastical.
29	26,500	9,081	9,100	16,395	14,400	514,803	560,300	Medical.
30	4,300	89,141	42,200	59,943	25,700	397,172	302,700	Political.
								Scientific and other Minor Departments.
31	310,000	2,614,840	2,573,600	1,811,526	1,810,600	8,335,602	8,405,600	- - - TOTAL.
								MISCELLANEOUS CIVIL CHARGES:
32	1,700	119,990	117,000	80,295	107,500	283,900	298,100	Territorial and Political Pensions.
33	–	45	100	–	200	561	800	Civil Furlough and Absentee Allowances.
34	8,300	160,234	175,100	174,391	181,500	461,831	475,800	Superannuation Allowances and Pensions.
35	6,700	323,736	306,000	54,268	56,700	309,973	298,500	Stationery and Printing.
36	8,800	37,619	27,100	18,980	18,000	126,098	109,200	Miscellaneous.
37	25,500	641,624	625,300	327,934	363,900	1,182,363	1,182,400	- - - TOTAL.
								FAMINE RELIEF AND INSURANCE:
38	–	1,148	30,300	209	–	7,544	46,500	Famine Relief.
39	–	–	–	–	–	–	–	Construction of Protective Railways.
40	–	–	–	990	1,200	990	1,200	Construction of Protective Irrigation Works.
41	–	–	–	–	–	682,170	–	Reduction of Debt.
42	–	1,148	30,300	1,199	1,200	690,704	47,700	- - - TOTAL.
43	475,700	6,030,833	5,805,100	3,147,007	3,251,800	17,818,913	17,046,600	- - - Carried forward to page 13.
	100	10,115	12,000	18,868	23,600	10,681	*—122,000*	* The "Interest on Debt" is distributed as follows:—
	–	369,851	–	–	–	2,984,721	3,167,600	Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
	–	240,311	242,600	279,787	290,000	1,109,678	1,138,900	Under Railway Revenue Account.
								Under Irrigation.
	100	620,277	254,600	298,655	313,600	4,105,080	4,184,500	- - - TOTAL.

No. 3.—Account showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

Heads of Expenditure.	Brought forward.		Punjab.		Madras.		Bombay.		
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
Direct Demands on the Revenues:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	127,031	116,100	17,921	11,500	38,192	38,400	71,209	91,900	1
Assignments and Compensations	390,125	384,100	15,725	14,800	121,914	117,500	1,004,096	1,001,100	2
Charges in respect of Collection, viz.:									
Land Revenue	1,881,055	1,968,400	387,195	377,000	901,270	922,200	664,573	687,500	3
Opium (including cost of Production)	1,858,109	1,591,300	–	–	–	–	2,663	2,600	4
Salt (including cost of Production)	121,923	115,700	–	–	190,719	192,500	145,316	156,000	5
Stamps	35,455	19,300	14,836	20,400	17,074	26,700	22,166	23,800	6
Excise	93,846	98,200	5,098	5,300	56,080	57,000	34,997	33,600	7
Provincial Rates	53,065	52,800	605	500	–	–	5,033	5,000	8
Customs	68,242	70,000	–	–	15,810	17,200	52,262	52,600	9
Assessed Taxes	21,678	22,400	1,112	1,100	1,629	1,700	5,158	5,200	10
Forest	454,880	491,900	63,936	67,000	131,332	139,000	192,714	195,000	11
Registration	98,657	101,700	8,080	8,800	71,035	73,600	30,091	28,000	12
Total	5,204,066	5,031,900	514,508	506,400	1,545,055	1,585,800	2,230,278	2,282,300	13
Interest:									
Interest on Debt,* other than that charged to Railways and Irrigation Works.	10,681	— *122,000*	18,633	20,800	6,925	14,200	18,129	20,600	14
Interest on other Obligations	422,126	460,300	7,068	7,800	3,118	3,300	42,982	44,500	15
Total	432,807	338,300	25,701	28,600	10,043	17,500	61,111	65,100	16
Post Office, Telegraph, and Mint:									
Post Office	1,320,565	1,360,500	14,915	16,700	9,040	8,000	10,689	10,600	17
Telegraph	611,552	635,500	–	–	–	–	385	–	18
Mint	41,254	44,700	–	–	–	–	39,555	51,100	19
Total	1,973,371	2,040,700	14,915	16,700	9,040	8,000	50,629	61,700	20
Salaries and Expenses of Civil Departments:									
General Administration	972,029	996,400	126,115	132,300	155,790	159,300	179,489	184,000	21
Law and Justice:									
Courts	1,672,249	1,691,500	296,922	300,500	430,446	444,000	439,474	437,400	22
Jails	643,440	654,900	95,085	96,000	97,642	101,500	63,565	64,000	23
Police	2,533,673	2,521,400	365,500	380,000	417,595	420,000	551,842	534,600	24
Marine (including River Navigation)	417,201	463,900	–	–	15,046	12,000	4,306	4,100	25
Education	718,323	719,500	137,380	137,300	248,320	264,700	318,296	321,700	26
Ecclesiastical	70,669	75,300	23,660	23,900	35,876	36,500	30,809	32,100	27
Medical	396,043	419,700	84,299	91,200	245,809	252,800	149,256	156,200	28
Political	514,803	560,300	120,274	125,000	7,855	8,000	87,766	95,600	29
Scientific and other Minor Departments	397,172	302,700	39,570	28,800	70,261	41,900	37,561	28,900	30
Total	8,335,602	8,405,600	1,288,805	1,315,000	1,724,640	1,740,700	1,862,364	1,858,600	31
Miscellaneous Civil Charges:									
Territorial and Political Pensions	283,900	298,100	36,094	35,000	83,991	77,500	76,204	84,000	32
Civil Furlough and Absentee Allowances	561	800	–	–	43	100	53	300	33
Superannuation Allowances and Pensions	461,831	475,800	85,359	85,300	142,140	144,300	159,176	167,900	34
Stationery and Printing	309,973	298,500	54,847	49,000	93,263	101,400	85,857	94,000	35
Miscellaneous	126,098	109,200	14,221	10,500	46,144	48,400	44,837	37,500	36
Total	1,182,363	1,182,400	190,521	179,800	365,581	371,700	366,127	383,700	37
Famine Relief and Insurance:									
Famine Relief	7,544	46,500	–	–	15,663	30,000	216	300	38
Construction of Protective Railways	–	–	–	–	484,795	993,900	–	–	39
Construction of Protective Irrigation Works	990	1,200	1,000	–	61,569	45,300	11,894	10,700	40
Reduction of Debt	682,170	–	–	–	–	–	–	–	41
Total	690,704	47,700	1,000	–	562,027	1,069,200	12,110	11,000	42
Carried forward to page 14	17,818,913	17,046,600	2,035,450	2,046,500	4,216,386	4,792,900	4,582,619	4,662,400	43

* The "Interest on Debt" is distributed as follows:—

Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	10,681	— *122,000*	18,633	20,800	6,925	14,200	18,129	20,600
Under Railway Revenue Account	2,984,721	3,167,600	19,855	–	–	–	–	–
Under Irrigation	1,109,678	1,138,900	–	–	–	–	–	–
Total	4,105,080	4,184,500	38,488	20,800	6,925	14,200	18,129	20,600

Provinces of *British India*, and in *England*, for 1892–93, compared with the Results of 1891–92—*continued.*

	Total, India.		England.		Exchange.†		Grand Total.		Heads of Expenditure.
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	Direct Demands on the Revenues:
1	254,353	257,900	–	–	–	–	254,353	257,900	Refunds and Drawbacks.
2	1,531,860	1,517,500	–	–	–	–	1,531,860	1,517,500	Assignments and Compensations.
									Charges in respect of Collection, viz.:
3	3,834,093	3,955,100	720	593	313	357	3,835,126	3,956,050	Land Revenue.
4	1,860,772	1,593,900	726	696	315	419	1,861,813	1,595,015	Opium (including cost of Production).
5	457,958	464,200	750	708	326	426	459,034	465,334	Salt (including cost of Production).
6	89,531	90,200	34,105	31,277	14,811	18,817	138,447	140,294	Stamps.
7	190,021	194,100	53	–	23	–	190,097	194,100	Excise.
8	58,703	58,300	–	–	–	–	58,703	58,300	Provincial Rates.
9	136,314	139,800	34	15	15	9	136,363	139,824	Customs.
10	29,577	30,400	–	–	–	–	29,577	30,400	Assessed Taxes.
11	842,862	892,900	742	1,777	322	1,069	843,926	895,746	Forest.
12	207,863	212,100	–	–	–	–	207,863	212,100	Registration.
13	9,493,907	9,406,400	37,130	35,066	16,125	21,097	9,547,162	9,462,563	- - - Total.
									Interest:
14	54,368	— *66,400*	2,639,288	2,433,496	1,146,144	1,464,053	3,839,800	3,831,149	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	475,294	515,900	57	221	25	133	475,376	516,254	Interest on other Obligations.
16	529,662	449,500	2,639,345	2,433,717	1,146,169	1,464,186	4,315,176	4,347,403	- - - Total.
									Post Office, Telegraph, and Mint:
17	1,355,209	1,395,800	96,321	95,658	41,829	57,550	1,493,359	1,549,008	Post Office.
18	611,937	635,500	158,118	142,437	68,665	85,694	838,720	863,631	Telegraph.
19	80,809	95,800	11,365	10,235	4,935	6,158	97,109	112,193	Mint.
20	2,047,955	2,127,100	265,804	248,330	115,429	149,402	2,429,188	2,524,832	- - - Total.
									Salaries and Expenses of Civil Departments:
21	1,433,423	1,472,000	249,532	255,944	108,362	153,982	1,791,317	1,881,926	General Administration.
									Law and Justice:
22	2,839,091	2,873,400	639	617	277	371	2,840,007	2,874,388	Courts.
23	899,732	916,400	–	–	–	–	899,732	916,400	Jails.
24	3,868,610	3,856,000	–	–	–	–	3,868,610	3,856,000	Police.
25	436,553	480,000	133,447	290,476	57,951	174,758	627,951	945,234	Marine (including River Navigation).
26	1,422,319	1,443,200	1,727	1,742	750	1,048	1,424,796	1,445,990	Education.
27	161,014	167,800	406	300	176	180	161,596	168,280	Ecclesiastical.
28	875,407	919,900	6,468	9,663	2,809	5,813	884,684	935,376	Medical.
29	730,698	788,900	25,806	22,327	11,207	13,432	767,711	824,659	Political.
30	544,564	402,300	29,893	44,128	12,981	26,549	587,438	472,977	Scientific and other Minor Departments.
31	13,211,411	13,319,900	447,918	625,197	194,513	376,133	13,853,842	14,321,230	- - - Total.
									Miscellaneous Civil Charges:
32	480,189	494,600	54,223	29,218	23,547	17,578	557,959	541,396	Territorial and Political Pensions.
33	657	1,200	192,228	207,848	83,477	125,047	276,362	334,095	Civil Furlough and Absentee Allowances.
34	848,506	873,300	1,726,046	1,810,555	749,557	1,089,276	3,324,109	3,773,131	Superannuation Allowances and Pensions.
35	543,940	542,900	41,098	52,868	17,847	31,807	602,885	627,575	Stationery and Printing.
36	231,300	205,600	37,655	32,231	16,352	19,391	285,307	257,222	Miscellaneous.
37	2,104,592	2,117,600	2,051,250	2,132,720	890,780	1,283,099	5,046,622	5,533,419	- - - Total.
									Famine Relief and Insurance:
38	23,423	76,800	–	–	–	–	23,423	76,800	Famine Relief.
39	484,795	993,900	–	–	–	–	484,795	993,900	Construction of Protective Railways.
40	75,453	57,200	1,728	3,583	750	2,156	77,931	62,939	Construction of Protective Irrigation Works.
41	682,170	–	–	–	–	–	682,170	–	Reduction of Debt.
42	1,265,841	1,127,900	1,728	3,583	750	2,156	‡1,268,319	‡ 1,133,639	- - - Total.
43	28,653,368	28,548,400	5,443,175	5,478,613	2,363,766	3,296,073	36,460,309	37,323,086	- - - Carried forward to page 15.
	54,368	— *66,400*	2,639,288	2,433,496	1,146,144	1,464,053	3,839,800	3,831,149	* The "Interest on Debt" is distributed as follows:— Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
	3,004,576	3,167,600	(*a*)1,163,871	(*a*) 1,222,191	(*a*) 505,425	(*a*) 735,301	4,673,872	5,125,092	Under Railway Revenue Account.
	1,109,678	1,138,900	–	–	–	–	1,109,678	1,138,900	Under Irrigation.
	4,168,622	4,240,100	3,803,159	3,655,687	1,651,569	2,199,354	9,623,350	10,095,141	- - - Total.

(*a*) Figures for 1891–92 and 1892–93 respectively, include 157,919*l.*, and 205,099*l.*, together with Exchange thereon, Rx. 68,578 and Rx. 123,393, charged to "State Railways.—Interest chargeable against Companies on Advances."

† *See* foot-note to Statement, No 2, p. 7.

‡ Rx. 231,681 and Rx. 367,228 representing the net charge on the Revenues in 1891–92 and 1892–93 respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 8 - - -	5,029,454	4,285,600	771,861	810,300	2,352,877	2,418,100	486,881	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	-	-	-	-	-	-	275	2
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses - - - - - -	2,739,121	2,675,300	392,114	420,500	350,334	393,000	8,000	3
Interest on Debt - - - - -	2,480,038	2,937,700	-	-	115,417	210,500	-	4
Annuities in Purchase of Railways - -	-	-	-	-	-	-	-	5
Interest chargeable against Companies on Advances.	-	-	-	-	-	-	-	6
Interest on Capital deposited by Companies.	-	-	19,415	19,400	-	-	-	7
Guaranteed Companies:								
Surplus Profits, Land, and Supervision -	689,987	537,500	10,734	11,100	-	-	-	8
Interest - - - - - - - -	37,171	2,800	-	-	-	-	-	9
Subsidized Companies:								
Land, &c. - - - - - - -	-	-	-	-	-	-	10,070	10
Miscellaneous Railway Expenditure - -	24,050	23,600	3,787	6,200	1,563	9,300	-	11
TOTAL - - -	5,970,367	6,176,900	426,050	457,200	467,314	612,800	18,070	12
IRRIGATION:								
Major Works:								
Working Expenses - - - - -	-	-	-	-	-	-	-	13
Interest on Debt - - - - -	589,580	606,300	-	-	-	-	-	14
Minor Works and Navigation - - -	36,834	47,000	-	-	199,725	200,100	-	15
TOTAL - - -	626,414	653,300	-	-	199,725	200,100	-	16
BUILDINGS AND ROADS:								
Military Works - - - - - -	990,030	877,300	334	400	147,277	177,100	9,954	17
Civil Works - - - - - -	221,238	203,600	237,018	214,100	658,469	647,000	191,791	18
TOTAL - - -	1,211,268	1,080,900	237,352	214,500	805,746	824,100	201,745	19
ARMY SERVICES:								
Army:								
Effective - - - - - -	8,920,273	8,681,100	-	-	-	-	-	20
Non-effective - - - - - -	457,310	442,400	-	-	-	-	-	21
TOTAL - - -	9,377,583	9,123,500	-	-	-	-	-	22
SPECIAL DEFENCE WORKS - - - -	304,710	279,300	-	-	-	-	-	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - -	22,519,796	21,599,500	1,435,263	1,482,000	3,825,662	4,055,100	706,971	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	-	-	25,218	-	89,112	74,500	42,527	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—42*	*—800*	-	*—40,600*	-	*—2,200*	-	26
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - -	22,519,754	21,598,700	1,460,481	1,441,400	3,914,774	4,127,400	749,498	27
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works:								
State Railways - - - - -	*—323,014*	838,700	*—46,581*	*—22,900*	426,461	324,000	47,876	28
Irrigation Works - - - - -	-	-	-	-	-	-	-	29
	—323,014	838,700	*—46,581*	*—22,900*	426,461	324,000	47,876	30

Provinces of *British India*, and in *England*, for 1892-93, compared with the Results of 1891-92—*continued.*

	Assam.	Bengal.		North Western Provinces and Oudh.		Carried forward.		Heads of Expenditure.
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	475,700	6,030,833	5,805,100	3,147,007	3,251,800	17,818,913	17,046,600	- - - Brought forward from page 9.
2	3,600	775	–	2,300	–	3,350	3,600	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
								Railway Revenue Account:
3	7,700	1,131,787	983,300	682,135	698,000	5,303,491	5,177,800	State Railways: Working Expenses.
4	–	369,851	–	–	–	2,965,306	3,148,200	Interest on Debt.
5	–	–	–	–	–	–	–	Annuities in Purchase of Railways.
6	–	–	–	–	–	–	–	Interest chargeable against Companies on Advances.
7	–	–	–	7,439	11,100	26,854	30,500	Interest on Capital deposited by Companies.
8	2,200	10,804	10,700	10,416	12,500	721,941	574,000	Guaranteed Companies: Surplus Profits, Land, and Supervision.
9	–	–	–	–	–	37,171	2,800	Interest.
10	10,100	12,070	8,100	4,000	4,200	26,140	22,400	Subsidized Companies: Land, &c.
11	*—81,600*	14,066	2,400	703	2,000	44,169	*—38,100*	Miscellaneous Railway Expenditure.
12	*—61,600*	1,538,578	1,004,500	704,693	727,800	9,125,072	8,917,600	- - - Total.
								Irrigation:
13	–	135,417	140,000	251,785	256,900	387,202	396,900	Major Works: Working Expenses.
14	–	240,311	242,600	279,787	290,000	1,109,678	1,138,900	Interest on Debt.
15	–	158,777	156,300	28,684	30,000	424,020	433,400	Minor Works and Navigation.
16	–	534,505	538,900	560,256	576,900	1,920,900	1,969,200	- - - Total.
								Buildings and Roads:
17	10,800	4,361	4,700	630	1,900	1,152,586	1,072,200	Military Works.
18	289,900	900,901	757,700	717,718	602,200	2,927,135	2,714,500	Civil Works.
19	300,700	905,262	762,400	718,348	604,100	4,079,721	3,786,700	- - - Total.
								Army Services:
20	–	–	–	–	–	8,920,273	8,681,100	Army: Effective.
21	–	–	–	–	–	457,310	442,400	Non-effective.
22	–	–	–	–	–	9,377,583	9,123,500	- - - Total.
23	–	–	–	–	–	304,710	279,300	Special Defence Works.
24	718,400	9,009,953	8,110,900	5,132,604	5,160,600	42,630,249	41,126,500	Total Expenditure, Imperial and Provincial.
25	–	–	–	21,780	26,000	178,637	100,500	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*—26,600*	*—34,508*	*—39,000*	–	–	*—34,550*	*—109,200*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	691,800	8,975,445	8,071,900	5,154,384	5,186,600	42,774,336	41,117,800	Total Expenditure charged against Revenue.
								Expenditure not charged to Revenue: Capital Outlay on Railways and Irrigation Works:
28	*—29,900*	153,833	*—305,400*	*—5,985*	184,600	252,590	989,100	State Railways.
29	–	56,801	43,600	47,634	37,200	104,435	80,800	Irrigation Works.
30	*—29,900*	210,634	*—261,800*	41,649	221,800	357,025	1,069,900	- - - Total.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.	
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward from page 10 - - -	17,818,913	17,046,600	2,035,450	2,046,500	4,216,386	4,792,900	4,582,619	4,662,400
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	3,350	3,600	–	–	42,662	246,000	117,221	43,300
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses - - - - -	5,303,491	5,177,800	1,953,535	1,670,000	606,458	610,800	350,996	343,800
Interest on Debt - - - - -	2,965,306	3,148,200	19,855	–	–	–	–	–
Annuities in purchase of Railways -	–	–	–	–	–	–	–	–
Interest chargeable against Companies on Advances.	–	–	–	–	–	–	–	–
Interest on Capital deposited by Companies.	26,854	30,500	–	–	–	–	–	–
Guaranteed Companies:								
Surplus Profits, Land, and Supervision	721,941	574,000	–	–	13,682	14,500	21,293	23,500
Interest - - - - - - -	37,171	2,800	–	–	–	–	–	–
Subsidized Companies:								
Land, &c. - - - - - - -	26,140	22,400	3,574	100	3,416	9,400	–	–
Miscellaneous Railway Expenditure -	44,169	*—38,100*	43,632	27,400	3,769	–	490	600
TOTAL - - -	9,125,072	8,917,600	2,020,596	1,697,500	627,325	634,700	372,779	367,900
IRRIGATION:								
Major Works:								
Working Expenses - - - - -	387,202	396,900	213,038	226,100	117,589	123,100	43,616	44,500
Interest on Debt - - - - -	1,109,678	1,138,900	–	–	–	–	–	–
Minor Works and Navigation - - -	424,020	433,400	82,208	98,900	402,243	338,100	165,300	181,300
TOTAL - - -	1,920.900	1,969,200	295,246	325,000	519,832	461,200	208,916	225,800
BUILDINGS AND ROADS:								
Military Works - - - - - -	1,152,586	1,072,200	17,893	21,400	7,863	*10,800*	21,285	*20,500*
Civil Works - - - - - - -	2,927,135	2,714,500	475,010	460,300	768,755	755,600	681,194	*668,100*
TOTAL - - -	4,079,721	3,786,700	492,903	481,700	776,618	766,400	702,479	688,600
ARMY SERVICES:								
Army:								
Effective - - - - - - -	8,920,273	8,681,100	–	–	3,223,373	3,215,800	2,656,641	2,676,100
Non-effective - - - - - -	457,310	442,400	–	–	326,297	337,500	*157,168*	*169,300*
TOTAL - - -	9,377,583	9,123,500	–	–	3,549,670	3,553,300	2,813,809	2,845,400
SPECIAL DEFENCE WORKS - - -	304,710	279,300	–	–	–	–	–	–
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - - -	42,630,249	41,126,500	4,844,195	4,550,700	9,732,493	10,454,500	8,797,823	8,833,400
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	178,637	100,500	–	–	–	–	–	–
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—34,550*	*—109,200*	*—10,510*	*—112,000*	*—340,872*	*—172,800*	*—33,629*	*—70,300*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - -	42,774,336	41,117,800	4,833,685	4,438,700	9,391,621	10,281,700	8,764,194	8,763,100
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works:								
State Railways - - - - - -	252,590	989,100	167,280	343,100	1,109,488	391,900	1,332	3,800
Irrigation Works - - - - -	104,435	80,800	441,375	266,500	161,795	166,000	9,225	23,600
	357,025	1,069,900	608,655	609,600	1,271,283	557,900	10,557	27,400

Calcutta, 28 March 1893.

India Office, 11 May 1893.

Provinces of *British India*, and in *England*, for 1892-93, compared with the Results of 1891-92—*continued*.

Total, India.		England.		Exchange.*		Grand Total.		Heads of Expenditure.
1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
28,653,368	28,548,400	5,443,175	5,478,613	2,363,766	3,296,073	36,460,309	37,323,086	- - - Brought forward from page 11.
163,233	292,900	–	–	–	–	163,233	292,900	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
								Railway Revenue Account:
8,214,480	7,802,400	–	–	–	–	8,214,480	7,802,400	State Railways: Working Expenses.
2,985,161	3,148,200	1,005,952	1,017,092	436,847	611,908	4,427,960	4,777,200	Interest on Debt.
–	–	1,693,388	1,696,651	735,375	1,020,748	2,428,763	2,717,399	Annuities in purchase of Railways.
–	–	157,919	205,099	68,578	123,393	226,497	328,492	Interest chargeable against Companies on Advances.
26,854	30,500	681,758	659,351	296,062	396,682	1,004,674	1,086,533	Interest on Capital deposited by Companies.
756,916	612,000	–	–	–	–	756,916	612,000	Guaranteed Companies: Surplus Profits, Land, and Supervision.
37,171	2,800	2,114,159	2,145,297	918,100	1,290,665	3,069,430	3,438,762	Interest.
33,130	31,900	–	–	–	–	33,130	31,900	Subsidized Companies: Land, &c.
92,060	*—10,100*	–	–	–	–	92,060	*—10,100*	Miscellaneous Railway Expenditure.
12,145,772	11,617,700	5,653,176	5,723,490	2,454,962	3,443,396	20,253,910	20,784,586	- - - Total.
								Irrigation:
761,445	790,600	–	–	–	–	761,445	790,600	Major Works: Working Expenses.
1,109,678	1,138,900	–	–	–	–	1,109,678	1,138,900	Interest on Debt.
1,073,771	1,051,700	87	579	38	348	1,073,896	1,052,627	Minor Works and Navigation.
2,944,894	2,981,200	87	579	38	348	2,945,019	2,982,127	- - - Total.
								Buildings and Roads:
1,199,627	1,124,900	10,382	40,628	4,509	24,443	1,214,518	1,189,971	Military Works.
4,852,094	4,598,500	99,103	86,100	43,037	51,800	4,994,234	4,736,400	Civil Works.
6,051,721	5,723,400	109,485	126,728	47,546	76,243	6,208,752	5,926,371	- - - Total.
								Army Services:
14,800,287	14,573,000	2,410,443	2,487,691	1,046,765	1,496,658	18,257,495	18,557,349	Army: Effective.
940,775	949,200	2,149,070	2,388,100	933,261	1,436,742	4,023,106	4,774,042	Non-effective.
15,741,062	15,522,200	4,559,513	4,875,791	1,980,026	2,933,400	22,280,601	23,331,391	- - - Total.
304,710	279,300	209,263	130,876	90,875	78,738	604,848	488,914	Special Defence Works.
66,004,760	64,965,100	15,974,699	16,336,077	6,937,213	9,828,198	88,916,672	91,129,375	Total Expenditure, Imperial and Provincial.
178,637	100,500	–	–	–	–	178,637	100,500	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
—419,561	*—464,300*	–	–	–	–	*—419,561*	*—464,300*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
65,763,836	64,601,300	15,974,699	16,336,077	6,937,213	9,828,198	88,675,748	90,765,575	Total Expenditure charged against Revenue.
								Expenditure not charged to Revenue:
								Capital Outlay on Railways and Irrigation Works:
1,530,690	1,727,900	864,309	1,034,668	375,337	622,483	2,770,336	3,385,051	State Railways.
716,830	536,900	8,948	5,808	3,886	3,494	729,664	546,202	Irrigation Works.
2,247,520	2,264,800	873,257	1,040,476	379,223	625,977	3,500,000	3,931,253	

* *See* foot-note to Statement, No. 2, page 7.

Stephen Jacob, Comptroller General.
Thos. W. Keith, Accountant General.

EAST INDIA (ESTIMATE OF REVENUE AND EXPENDITURE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1892-93,

COMPARED WITH THE RESULTS OF 1891-92.

(Presented pursuant to Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1893.

[*Price* 2*d.*]

212. *Under* 2 *oz.*

EAST INDIA (HOME CHARGES).

RETURN to an Address of the Honourable The House of Commons, dated 3 July 1893 ;—*for*,

"COPY of a DESPATCH from the Secretary of State to the Government of India, dated the 4th day of July 1889, No. 144, Financial, with Enclosures, on the subject of the HOME CHARGES of the Government of India."

India Office,
7 July 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Andrew Scoble.*)

Ordered, by The House of Commons, *to be Printed*,
13 *July* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

327.

COPY of a DESPATCH from the Secretary of State to the Government of India, dated the 4th day of July 1889, No. 144, Financial, with Enclosures, on the subject of the HOME CHARGES of the Government of India.

(No. 144.—Financial.)

DESPATCH from the Secretary of State for India to the Governor-General of India in Council.

My Lord Marquis, India Office, London, 4 July 1889.

Home Charges.—Reports of the Special Committee.

WITH the Earl of Kimberley's Despatch, dated the 3rd of June 1886, No. 156, a set of eight Reports was forwarded to the Government of India, which had been made to the Secretary of State in 1879 and 1880 by a Special Committee appointed to consider in what manner the charges on the revenues of India, and particularly those occurring in this country, could be reduced.

2. The possibility of effecting such reductions is continually engaging the attention of the Secretary of State in Council as opportunities are offered ; and, since the close of the year 1878-79, to which the Reports of that Committee related, much has been done in the direction of reducing the home expenditure, of which the following instances may be specially mentioned.

3. On the 31st of March 1879 the debt was thus composed :—

17,200,000*l.* India Stock, bearing interest at 5 per cent.
28,715,000*l.* India Stock, bearing interest at 4 per cent.
5,496,700*l.* India Bonds, bearing interest at 4 per cent.
7,596,500*l.* India Debentures, bearing interest at 4 per cent.

These having been replaced by India Stock and Debentures bearing only 3½ per cent. interest, there is an annual saving of 467,000*l.*, of which 266,300*l.* is due to the recent conversion of the Four per cent. Stock.

4. A further amount of India Stock bearing interest at 3 and 3½ per cent. has been created, in order to discharge the liabilities connected with the Five per cent. Stock of the Oude and Rohilkund Railway and the Madras Irrigation and Canal Companies, with portions of the annuities of the various purchased railways and of their debentures and debenture stocks, on which the interest varies from 4½ to 3½ per cent., and with the Indian 4 per cent. Transfer Loan. On these the saving may be roughly estimated at 97,000*l.* a year ; but, as a large portion of this is devoted to the redemption, through the Sinking Funds, of the Stock created for the purpose, the advantage of the arrangement consists chiefly in the earlier termination of the charge on the revenues, and it does not at present reduce the expenditure to any considerable extent.

5. The reduction of interest on the debentures of the Railway Companies, when renewed or re-issued, from 4 to 3½ or 3¼ per cent., has effected a saving of more than 12,000*l.* a year, of which, however, the whole amount does not fall to the share of the Government.

6. Thus, by taking advantage from time to time of the improvement in the credit of the Government of India, and of the gradual fall in the rate of interest on sterling loans, an annual saving of upwards of 480,000*l.* has been effected in the liabilities which were in existence in 1878-79, and a further saving of 5,000*l.* a year will, it is hoped, be obtained by the reduction of interest on the 2,000,000*l.* debentures falling due on the 16th of August next. This has, however, been much more than counterbalanced by the increased expenditure resulting from the charge for interest on loans incurred for State Railways and Irrigation Works, and from the grant of a guarantee in sterling to various companies

formed for the construction of railways, both of which courses were adopted in deference to the wishes of the Government of India.

7. Under the head of Post Office, the new contract for the conveyance of the mails between India and England, and the reduction of the transit rates across the continent of Europe, have resulted in a saving to India of about 28,000*l.* a year; and the Home Charges have been further relieved to the extent of 3,600*l.* a year, by the arrangement that the subsidy for the mail service between Bussorah and Baghdad shall no longer be paid in England.

8. The reduction of the Home Establishment of the Indo-European Telegraph Department effected a saving of upwards of 2,600*l.* a year.

9. Under the head of Administration some relief may be anticipated from the revised rules regarding the passage and outfit allowances of high officers proceeding to India; but the amount is fluctuating, and the annual saving cannot be stated.

10. A saving of 28,000*l.* per annum was effected under the head of Marine, by the reduction of the contribution made towards the expenses of Her Majesty's ships employed in the Indian Seas; but this is insufficient to meet the new expenses likely to be incurred for the manning of the floating defences in the Indian harbours.

11. The Army Charges were reduced in 1884 by about 700,000*l.*, owing to the Treasury terminating the system of receiving from Indian revenues the capital value of the share of pensions granted to British officers and soldiers which is proportionate to their Indian service; and, although the charge must gradually increase again, there will probably be some considerable reduction, on the whole, through the operation of the short-service system, and the grant of deferred pay in lieu of pension to a large proportion of the troops. The cost of transport to and from India has also been reduced, but the net charge varies greatly according to the amount of repairs effected during the year in the vessels employed on the service.

12. While, however, much has thus been done in reducing certain payments in England, it is undeniable that, by the addition of new charges, and by the gradual increment of old charges, such as those for superannuation, for which the liability already existed, though the full burden had not been felt, there is a tendency on the part of the expenditure to increase, as will be seen from the following statement of the average annual charge against revenue in England:—

	£
1875–76 to 1879–80 - -	13,746,978
1880–81 to 1884–85 - -	14,210,102
1885–86 to 1889–90 - -	14,644,990

(From these figures are omitted two payments of an exceptional character; in 1883–84, 1,000,000*l.* for arrears of Non-effective Army Charges, which should strictly have been spread over former years; and in 1887–88, 768,497*l.* on account of the conversion of India Stock.)

13. Feeling the necessity of endeavouring to check such an increase, I last summer appointed a Committee of the Council of India, presided over by the Permanent Under Secretary of State, to examine the Home Charges in detail, and report any cases in which they might consider that reductions could with propriety be effected. With the exception of the establishment of this Office, the Committee have completed their examination, and I transmit, for your Excellency's information, a set of the 14 reports which they have made.

14. The point upon which the Committee lay most stress, and to which they refer on various occasions,* is the necessity for exercising the greatest caution in regard to the increase of the sterling liabilities of the Government. I wish it to be understood that, subject to exceptional considerations, it is the fixed policy of the Government that money required for new railways and irrigation works, for docks, or for any other public works, if provided or guaranteed by the State, must be obtained in India, so that the burden of interest may be determined in the same currency as that in which the revenue is received.

* Third Report, paragraphs 35 to 37.
Eleventh Report, paragraph 17.
Thirteenth Report, paragraph 22.

15. In

15. In dealing with the question of Remittances,* the Committee have referred to the excessive variations in the amount of bills on India sold in different years. Such changes are extremely inconvenient, both to the Government and the trade; and this, while affording an additional reason for wishing that the net disbursements in this country should not be largely augmented, is also a ground for avoiding their merely temporary reduction by the receipt of capital payments from Railway Companies. Hence I consider that, even as regards the open lines constructed or worked by Companies, it is desirable, if it be practicable, that the further capital raised in England should not exceed that which is needed for the expenditure in this country on capital account.

* Thirteenth Report, paragraph 19.

16. The Committee recommend† that, as opportunities occur through the expiration of the periods for which railway debentures, &c., have been issued, a saving should be effected, when practicable, by the issue of India Stock in their place. This, as your Excellency is already aware, is the policy which I have approved, and on which I shall continue to act.

† Third Report, paragraph 34.

17. On some of the subjects dealt with by the Committee I have already addressed your Excellency, and others I shall deal with in detail in separate Despatches.

18. The Committee have recommended‡ the reduction to 500*l.* of the passage and outfit allowance of the Governors of Madras and Bombay, now fixed at 1,000*l.*; I shall consider this question before such an appointment is again made. With reference to the statement of Passage and Outfit Allowances given by the Committee,§ I may observe that, if the new rules had been in force since 1874, the grants would have amounted to an annual average of only 1,320*l.* in the five years ending with 1878–79, and 1,340*l.* in the five years ending with 1887–88 (or 1,220*l.* and 1,140*l.* if the allowance of Governors had been reduced as proposed), instead of 2,940*l.* and 1,940*l.* as actually granted.

‡ Second Report, paragraph 7.

§ Second Report, paragraph 6.

19. I have decided to reduce the annual grant‖ for literary, scientific, and antiquarian objects from 3,500*l.* to 3,000*l.*; and I have given instructions for the diminution of the cost of hereafter preparing the Tide Tables for Indian Ports.¶ Your Government will doubtless bear in mind the suggestion** that, on the occurrence of a vacancy in the office of Administrator General at Calcutta, the method of effecting his remittances to England should be assimilated to that in force at Madras and Bombay.

‖ Seventh Report, paragraphs 45 to 49.

¶ Ditto, paragraph 53.

** Thirteenth Report, paragraph 12.

20. In discussing the question of superannuation, the Committee pointed out the possibility that I might, by the effect of legislation in Parliament, be prevented from reducing the establishment of this Office to a certain extent.†† I have accordingly obtained from the Treasury an assurance that no measure will be proposed which may fetter the action of the Secretary of State in Council, without its being previously submitted for his consideration. The reduction‡‡ of the number of the Members of the Council of India, and the limit to two, instead of three, of those who may be appointed under Act 39 Vict. c. 7, can only be effected by legislation. A Bill has been introduced into the House of Commons to enable the Secretary of State to reduce the Council, as vacancies occur, to ten Members if he shall think fit; and I may observe that there is now only one Member of Council nominated under the Act 39 Vict. c. 7. When recently filling up the appointment of Assistant Military Secretary for Indian Affairs at the Horse Guards,§§ I decided that the officer should in future receive a consolidated salary of 1,000*l.* a year if not entitled to Colonel's allowance, and of 1,400*l.* a year if in receipt of that allowance.

†† Tenth Report, paragraphs 7 to 11.

‡‡ Sixth Report, paragraph 9.

§§ Fourteenth Report, paragraph 15.

21. The Committee have recommended‖‖ that Civil officers returning from furlough shall not be granted advances of pay for more than 35 days beyond the date of embarkation for India, and that, in the case of Military officers,¶¶ the maximum amount to be advanced shall be reduced from 150*l.* to 100*l.* I request your Excellency to notify that these rules will be enforced in the case of all officers taking furlough after the date on which your orders may be issued.

‖‖ Ninth Report, paragraph 25.

¶¶ Twelfth Report, paragraph 18.

 22. I have

22. I have given instructions for the transfer to the Remittance Account, in future, of any family remittances of the Persian Telegraph staff* which may be made by means of bills drawn by the Director of Persian Telegraphs, and for a more accurate entry of the cost of copper purchased for coinage.†

* Fourth Report, paragraphs 37 and 38.

† Thirteenth Report, paragraph 14.

23. From the examination of the Home Charges which has been made by the Committee, your Excellency will see what a very large proportion of them (about 78 per cent.) consists of fixed payments for interest and superannuation, in which no reduction can be anticipated for many years. The payments for the recruiting and depôt charges and transport of troops are equally necessary; no immediate diminution of the payment to officers on furlough can be effected; and the cost of the stores indented for from India can only be reduced as the resources of that country may gradually be utilised to a greater extent. The remaining payments of all kinds, which include the postal subsidy, the cost of this Office for salaries and maintenance, the naval contribution, and the telegraph charges, amount to only 426,300*l.*, or less than 3 per cent. of the whole net expenditure in England.‡ It is, therefore, evident that no material reduction of the Home Charges can result from the direct action of the Secretary of State, and that it is only by the careful watching of the probable consequences of measures adopted by the Government of India, that any real check can be placed upon them. For example, a steady perseverance in the course of raising only in India the capital needed for public works will prevent the growth of the sterling charge for interest, and, even if the immediate result be to increase the payment in rupees, it is yet highly desirable that such a course should be followed, rather than run the risk of a much larger increase hereafter through a fall in exchange. By limiting the privilege of furlough, and by not granting superannuation at an unduly early age, promotion in India may be somewhat retarded: but this is less objectionable than a constant increase of the Non-effective Charges. And, if the departments in India can be accustomed to use articles made in that country, when of an ordinary character and not needing special inspection during manufacture, they might be procured of sufficiently good quality, even though somewhat inferior to those which would be obtained by paying a higher price in England; and thus a perceptible diminution might be made in the payments in this country. I commend these points to the very earnest attention of your Excellency's Government.

‡ Net expenditure in the Budget for 1889-90:

	£.	£
Interest and Management of Debt, and Railway Revenue Account		8,039,700
Superannuation:		
Civil and Marine	918,700	
Military	2,663,900	
		3,582,600
		11,622,300
Army:		
Home Charges of British Forces serving in India	715,000	
Troop Service and Transport	201,400	
		916,400
Furlough		573,900
Stores		1,417,200
Other Charges		426,300
TOTAL		£ 14,956,100

I have, &c.

Cross.

FIRST REPORT of the Special Committee on Home Charges, 6th July 1888.

My Lord,

HAVING been appointed to examine the Home Charges, with the view of ascertaining what reductions it may be practicable to effect therein, we have, in accordance with your Lordship's desire, directed our attention, in the first instance, to the possibility of reducing the amount spent on stores in this country, by extending the system of local purchase in India; and with this view we have carefully considered the two draft Despatches to India which you have referred to us, after their approval by the Stores and Finance Committees. Having also discussed the subject with Sir John Gorst and Mr. Barbour, we have now to make the following Report:—

1. We are of opinion that the appointment of a Director of Stores should be recommended to the Government of India.

2. That the existing rules as to the local purchase of stores should be maintained.

3. That,

3. That, subject to the supervision of such an officer as we have recommended, but not otherwise, local purchase in India may be extended, and placed on a more satisfactory footing.

4. That the purchase in India of European stores is apt to lead, under the present system, to waste and extravagance (*see* Report of Indian Finance Committee, Vol. II., p. 281), and that no real economy is effected by buying in India European goods, which would otherwise have to be procured through the Stores Department in England, inasmuch as the merchant who sells European goods to Government in India, besides taking his profit, must necessarily protect himself by the price which he charges, against all possible charges incidental to the voyage to India, and against all risk of loss by exchange.

5. And that the two draft Despatches laid before us may be approved, with the alterations suggested in the more important one, which are designed to commend to the Government of India the proposed appointment, to set forth the existing rules, and to show clearly the manner in which it is intended that effect should be given to them.

We consider that an adherence to these instructions will be productive of true economy.

We have, &c.

J. A. Godley.
B. W. Currie.
R. Hardie.
R. Strachey.

SECOND REPORT of the Special Committee on Home Charges, 27th July 1888.

My Lord,

Reduction of Home Charges.—In considering generally the subject of the possible reduction of the Home Charges, it appears to us that the most convenient course to adopt will be to refer to the Reports of the Special Committee appointed by Viscount Cranbrook in 1879 for a somewhat similar purpose, to show what reduction or increase of the Home expenditure has taken place since that date, and what steps have been adopted by the Secretary of State in Council, which have materially affected the amount of the payments in England, and finally to report in what directions we are of opinion that further measures can be taken in order to produce economy.

2. *Allowances for Equipment and Voyage.*—The First Report of the Committee of 1879, of which Sir Louis Mallet was Chairman, and of which the other members were Sir Barrow Ellis, Lieutenant-General Foster, and Lieutenant-General Strachey, dealt with the passage and outfit allowances granted to officers appointed in England to offices in India; and, as some of the reductions proposed by them could not be effected without the authority of Parliament, the Indian Salaries and Allowances Act (43 Vict. c. 3) was passed in 1880, by which it was declared lawful for the Secretary of State in Council from time to time to fix, alter, or abolish the allowances for equipment and voyage of the Governor General of India and the Members of his Council, the Governors of Madras and Bombay and the Members of their Councils, the Commander-in-Chief in India, the Commanders-in-Chief of Madras and Bombay, and the Bishops and Archdeacons in the three Presidencies.

3. In a Despatch dated the 12th of February 1880, No. 46 (Financial), instructions were given for the reduction of such allowances in certain cases; and yet further reductions have been made since, the rules in force at present having been transmitted to India with your Lordship's Despatches of the 5th of January and 2nd of February last, No. 3 (Public) and No. 3 (Judicial).

4. The following table gives a comparison of the scale of allowances prevailing in 1879 and in 1888:—

Officers.	1879.	1888.
	£.	£.
Governor General	5,000	3,500
Governor of Madras or Bombay	2,500	1,000
Member of Council of Governor General, if resident in Europe when appointed	1,200	300
Member of Council of Madras or Bombay, if resident in the United Kingdom when appointed	1,000	None.
Commander-in-Chief in India	2,500	500
" " Madras	2,000	
" " Bombay	1,500	
Bishop of Calcutta	1,200	300
Bishop of Madras or Bombay	500	
Chief Justice of Calcutta, Madras, Bombay, or the North-West Provinces	1,000	300
Puisne Judge	800	
Archdeacon	500	None.

5. These allowances are only granted if the officer is resident in Europe at the time of his appointment.

6. From the following table it will be seen that the average amount paid annually on account of these allowances for equipment and voyage was 2,940*l.* in the five years ending on the 31st of March 1879, and 1,940*l.* in a similar period ending on the 31st of March 1888; or, if from the calculation be omitted two Puisne Judges and two Bishops appointed in the first period, whereas none were appointed in the second period, the average is 2,280*l.* in the first, when six officers were nominated, and 1,940*l.* in the second, when the nominations were seven in number.

Passage and Outfit Allowances.

	1874-75.		1875-76.		1876-77.		1877-78.		1878-79.		Total.		1883-84.	1884-85.		1885-86.		1886-87.		1887-88.		Total.	
	No.	£	No.	£	No.	£	No.	£	No.	£	No.	£	£	No.	£	No.	£	No.	£	No.	£	No.	£
Governor General	—	—	1	5,000	—	—	—	—	—	—	1	5,000	—	1	3,500	—	—	—	—	—	—	1	3,500
Governor of Madras or Bombay	—	—	1	2,500	—	—	—	—	—	—	1	2,500	—	1	1,500	—	—	1	1,500	—	—	2	3,000
Members of Council	—	—	1	1,200	1	1,200	—	—	—	—	3	2,900	—	—	—	—	—	1	800	—	—	1	800
			1	*500																			
Chief Justice	1	1,000	—	—	—	—	—	—	—	—	1	1,000	—	1	800	1	800	1	800	—	—	3	2,400
Puisne Judges	—	—	—	—	1	800	—	—	1	800	2	1,600	—	—	—	—	—	—	—	—	—	—	—
Bishop of Calcutta	—	—	—	—	1	1,200	—	—	—	—	1	1,200	—	—	—	—	—	—	—	—	—	—	—
Bishop of Bombay	—	—	—	—	1	500	—	—	—	—	1	500	—	—	—	—	—	—	—	—	—	—	—
											10	14,700										7	9,700

* Special Grant.

Average of Five Years - - - - 2,940 - - - - - - - - - - - - 1,940

7. We are of opinion that a further reduction could be effected in the allowances granted to Governors of Madras and Bombay, which, in agreement with the report of the Special Committee that lately considered the subject, we would fix at 500*l.* instead of 1,000*l.*

8. *Salaries in India.*—The Second Report of the Committee of 1879 dealt with salaries in India, which do not come within the scope of the present inquiry.

9. *Minor Passage and Outfit Allowances, &c.*—The Third Report, dated the 20th of November 1879, related to expenditure incurred in England in connection with officers appointed to various branches of the Administration in India, respecting which the Committee reported that it should, as a general rule, be confined to that which must necessarily be incurred in regard to the examination of candidates where such

such a test is prescribed, and in providing a free passage to India for those who are nominated.

10. *Covenanted Civil Service.*—The first class to which the Committee referred was that of the candidates for the Covenanted Civil Service, as to whom the expense incurred in 1878-79 may be thus compared with that in 1887-88. It will be understood that we are not now expressing any opinion with regard to the present system of training the selected Civil Servants, and that such recommendations as we have to make on this subject are made on the assumption that it will be maintained.

11. *Expenses incurred for Civil Service Candidates:*

	1878–79.	1887-88.
	£	£
Printing, advertisements, fees to Medical Board, supervision, &c. -	461	274
Fees to Examiners - - - - - - - - - -	3,598	3,053
Prizes given to Candidates - - - - - - - -	945	470
Allowances to Candidates - - - - - - - -	8,950	12,000
Bonuses awarded to Candidates on graduating in honours - - -	—	1,350
	13,954	17,147

12. *Printing, Advertisements, &c., and Fees to Examiners.*—As regards the first two entries no remarks are needed, except that we observe that the reduction is attributable to the number of examinations having been reduced from four to three, as hereafter shown. We are unable to suggest any reduction in the fees to the Examiners, which are fixed by the Civil Service Commission.

13. It was proposed by the Civil Service Commissioners in 1870,* that a fee of 5*l.* should be paid by each candidate; and in 1871 † they wrote that, as it had been determined to levy the fees by means of stamps, the receipts would in the first instance pass into the Imperial Exchequer. As regards the ultimate disposal of these moneys, the Commissioners estimated that they would be about equivalent to the expenses entailed upon them in respect of examinations connected with the Indian Services, exclusive of the payments then made by the India Office for examiners, printing, advertisements, &c.; and they thought it would be a convenient course if all fees paid by candidates for the Indian Services were appropriated to the Imperial Exchequer, as a set-off against the expenses borne by it. The Duke of Argyll,‡ after consideration of the proposal, acceded to the arrangement. We doubt whether any advantage would be now gained by having the matter reconsidered.

* Letter from Civil Service Commission, 20th May 1870.

† Ditto, 11th January 1871.

‡ Letter to Civil Service Commission, 28th January 1871.

14. *Prizes.*—In regard to the prizes given to the candidates, the facts, as stated in paragraphs 11 and 12 of the third Report of the Committee, were that in 1866 a maximum expenditure of 1,200*l.* a year had been sanctioned, and that the scheme approved provided for the grant of 135*l.*, in sums of 10*l.*, or 15*l.*, at each of the first three half-yearly examinations, and of 750*l.* in sums of 60*l.*, 75*l.*, or 90*l.*, at the final examination, the total of the prizes offered thus amounting to 1,155*l.* After the introduction of the new system of inducing the selected candidates as far as possible to reside at a University, and the reduction of age, it was determined in 1878 to discontinue the offer of prizes except at the final examination, and, notwithstanding the representation of the Civil Service Commissioners that, though 1,135*l.* was offered, the average expenditure did not exceed 800*l.*, this decision was maintained.

15. Finding that the number of students to compete for the prizes was only 25 or 30, and that the average annual expenditure did not exceed 500*l.*, the Committee recommended that that amount should be fixed as the maximum to be granted, and this was approved by the Secretary of State in Council on the 22nd of December 1879.

16. In 1881, at the instance of the Government of India, the subject of the

vernacular languages to be studied by the candidates was reconsidered; and it was agreed* to revive the small prizes of 10*l.* each at the intermediate examinations, so far as the optional subjects were concerned, but it was hoped that the whole annual outlay would not, in practice, exceed 500*l.* It was afterwards agreed† that, in the event of any of the prizes not being awarded, the unexpended amount might be applied to increasing *pro ratâ* the prizes that were awarded; but this concession, being held to be unsatisfactory in its working, was withdrawn‡ in the following year.

* Letters to Civil Service Commission, 26th January and 18th April 1882.

† Letter to Civil Service Commission, 7th February 1883.

‡ Ditto, 6th February 1884.

17. The following is a statement of the amounts paid as prizes in recent years —

Candidates of Year.	Payment in respect of				Years of Payment.							
	1st Examination.	2nd Examination.	Final Examination.	Total.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£	£	£	£	£
1879 -	—	—	300	300	300	—	—	—	—	—	—	—
1880 -	—	—	475	475	—	475	—	—	—	—	—	—
1881 -	—	—	500	500	—	—	500	—	—	—	—	—
1882 -	40	40	475	555	—	—	80	475	—	—	—	—
1883 -	40	40	460	540	—	—	—	80	460	—	—	—
1884 -	40	30	460	530	—	—	—	—	70	460	—	—
1885 -	40	20	420	480	—	—	—	—	—	60	420	—
1886 -	30	20	Not yet held.	50	—	—	—	—	—	—	50	—
1887 -	30	Not yet held.	„	30	—	—	—	—	—	—	—	30
Total -	—	—	—	—	300	475	580	555	530	520	470	Incomplete.

18. We submit that it is desirable that the Secretary of State in Council should consider, in consultation with the Civil Service Commissioners, whether the competitive examination, to which the probationers are subjected at the end of their stay in England, does not supply a sufficient stimulus to study, without the addition of an annual expenditure of about 500*l.* a year in prizes.

19. *Allowances to selected Candidates.*—In respect of the allowances made to the selected candidates for the Civil Service, the Committee of 1879 reported their opinion that it was not necessary, in order to obtain qualified candidates, to offer to them pecuniary advantages beyond those held out by the prospect of an appointment in the Service; and, in support of this view, they pointed out that, for the much less advantageous appointments in the Public Works Department, no difficulty had been found in obtaining candidates to enter the Indian Civil Engineering College, where they had to pay 150*l.* a year (subsequently increased to 183*l.*) for their education. They, accordingly, recommended that the allowances should be withdrawn, and free passages to India granted, the saving which would accrue from such a course being estimated at 7,000*l.* or 8,000*l.* a year.

20. The Finance Committee, while recommending the adoption of the other proposals of the Special Committee, declined to support this; and their view was upheld by the Secretary of State in Council.

21. At that time the conditions were that the selected candidates should be on probation in this country for two years, during which an allowance of 150*l.* a year was given to such of them as passed their probation at any one of a number of selected Universities, subject to their refunding the amount of their allowance in certain cases in the event of their failing to proceed to India. They were further permitted, whether they went to a University or not, to remain a third year in England, but without any allowance during that period. In 1880,§ however, the concession of a third year's residence in England was withdrawn, except in the case of those who required that time in order to complete their University education.

§ Letter to Civil Service Commissioners, 10th January 1880.

22. The

22. The privilege of so remaining was seldom claimed; and in 1884,* in consequence of a proposal made by the authorities at Oxford, it was decided to grant the allowance of 150*l.* for the third year, provided that the candidate was certified by his College to be likely to take a degree in honours with credit. This allowance was to be paid as a bonus, after the degree had been taken, provision being made for its recovery in the event of the candidate's eventually failing to proceed to India. At present this is only given to students at Oxford or Cambridge, or at the University College, London; but it may be extended to any other of the selected Universities, if necessary and desirable.

* Minute of Public Committee, approved 10th June 1884.

23. The following table shows the amounts which have been paid under these rules in 1878-79 and subsequent years. Since 1880 there have been only three instead of four examinations.

Candidates of Year.	No.	Paid in respect of					Total.	Year of Payment.											
		1st Examination.	2nd Examination.	3rd Examination.	Final.	Bonus, 3rd Year.		1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1876 - -	30	1,440	1,460	1,480	4,500	—	8,880	1,390	2,940	4,550	—	—	—	—	—	—	—	—	—	—
1877 - -	30	1,470	1,455	1,500	4,350	—	8,775	—	1,470	2,955	4,350	—	—	—	—	—	—	—	—	—
1878 - -	13	630	650	650	1,950	—	7,360	—	—	1,530	3,055	2,775	—	—	—	—	—	—	—	—
	13	900	875	880	825															
1879 - -	28	1,985	1,920	1,950	1,800	—	7,655	—	—	—	1,985	3,870	1,800	—	—	—	—	—	—	—
1880 - -	26	1,840	1,850	1,920	1,875	—	7,485	—	—	—	—	1,765	3,695	1,950	75	—	—	—	—	—
1881 - -	31	2,060	2,230	—	4,200	—	8,490	—	—	—	—	—	—	4,290	4,050	150	—	—	—	—
1882 - -	39	2,755	2,860	—	5,250	1,350	12,215	—	—	—	—	—	—	—	5,615	5,250	1,350	—	—	—
1883 - -	40	2,970	2,930	—	5,850	1,350	13,100	—	—	—	—	—	—	—	—	5,900	5,700	1,500	—	—
1884 - -	38	2,820	2,740	—	5,700	1,350	12,610	—	—	—	—	—	—	—	—	—	5,560	5,550	1,500	—
1885 - -	43	3,165	3,145	—	6,300	2,100	14,710	—	—	—	—	—	—	—	—	—	—	6,310	6,300	2,100
1886 - -	38	2,820	2,805	—	—	—	Incomplete.	—	—	—	—	—	—	—	—	—	—	—	5,625	—
1887 - -	46	3,430	—	—	—	—		—	—	—	—	—	—	—	—	—	—	—	—	3,430
Total -	—	—	—	—	—	—	—	—	—	9,035	9,390	8,410	5,495	6,240	9,740	11,300	12,610	13,360	13,425	Incomplete.

24. The payments are thus about 50 per cent. higher than they were in 1878-79, while the number of selected candidates in respect of whom they were paid rose by only one-third.

25. With regard to the question of the candidates or their sureties refunding the amount of allowance, in the event of failure to proceed to India, the practice appears to have been to require such a refund only in the event of a candidate voluntarily adopting a different career. When the failure has arisen from inability to obtain the certificate of having satisfactorily passed the final examination, the last year's allowance has been withheld; and, when it has arisen from a certificate of health not being procurable,† no pecuniary penalty has been exacted.

† *See* letter to Mr. Brown, 8th December 1880.

26. We agree with the Committee of 1879 in considering that these allowances should for the future be withdrawn, and that young men who intend to enter the Covenanted Civil Service should, like those who intend to enter the other branches of the public service in India, provide, as a general rule, for the expense of their education up to the moment of their proceeding to India. But, if it is thought desirable to continue to offer special allowances as an inducement to the probationers to become members of some University which has been approved by the Secretary of State, we consider that there is no sufficient reason why such allowances should exceed 80*l.* a year, that being the amount which the Universities Commission considered to be the proper limit for scholarships at Oxford and Cambridge.

27. *Education Department. Passage.*—The expenditure on the passage and outfit allowances of ten officers appointed to the Education Department amounted in 1878-79

to 1,154*l.*; and it was in December 1879 determined that only a free passage should be granted, except in special cases of minor appointments. Only one officer was sent out in 1887-88, at a cost of 50*l.* We have no recommendation to make on this subject.

28. *Scholarships for Natives.*—For several years it was in contemplation that, in connection with the appointment of natives of India to the Civil Service under the statutory rules, scholarships should be established in this country which should be tenable by natives of India.

29. In 1884 a proposal was made to the Secretary of State by the Government of India for the establishment of six Government scholarships in connection with the Indian Institute at Oxford, at an annual expenditure of 1,400*l.* when the scheme should be in full operation.

30. This plan was not approved; but it was suggested by the Earl of Kimberley* that scholarships might be established under the following conditions:—

* Despatch to India, 19th June 1884, No. 52 (Public).

(*a*) Preference in awarding the scholarships to be given to statutory Civil Servants who are desirous of passing a probationary period in this country.

(*b*) The scholars to be allowed to reside in any institution connected with a University, which provides supervision of conduct and enforces residence within definite local limits, and which is approved by the Secretary of State for that purpose.

(*c*) The selection of the institution to be made by the Local Government, in communication with the family of the scholar, but subject to the approval of the Government of India.

31. The number of scholarships was to be two a year, tenable for not more than three years, and 1,400*l.* was to be taken as the maximum annual expenditure when the scheme should be in full operation.

32. So much difficulty was, however, experienced in establishing a definite connection between these scholarships and the training of probationers under the Statute 33 Vict., c. 3, s. 6, that Lord Randolph Churchill decided† to place the scholarships at the disposal of the Indian Universities, in rotation, for young natives of India of proved ability, good conduct, and strong physical constitution, who might be willing to come to England, with the consent of their families, to complete a University education.

† Despatch to India, 22nd October 1885, No. 104 (Public).

33. Accordingly, a Resolution to this effect was issued by the Government of India on the 12th of February 1886.‡ Six scholarships of 200*l.* a year, tenable for three years, were established for students under the age of 21, one being assigned to each of the Universities of Calcutta and Bombay in 1886, and one to each of those of Madras and the Punjab in 1887. A free passage to and from England is also given.§

‡ Letter from India, 2nd March 1886, No. 1 (Education).

§ Despatch to India, 13th May 1886, No. 37 (Public).

34. The payment in 1887-88 was 574*l.* in respect of four scholars, two of whom drew allowances for eleven months, and two for about six months.

35. It is as yet too early to say how this scheme will work, and we do not propose any modification of it at present.

36. *Ecclesiastical Department.*—The passage and outfit allowance of 11 Chaplains in 1878–79 cost 1,600*l.* Since 1879 a free passage only has been granted. The cost in 1887–88 was 550*l.* for 11 officers. We have no recommendation to make in the matter.

37. *Public Works, Forest, and Telegraph Departments.*—We will deal in a separate Report with the appointments made from the Civil Engineering College, to the Public Works, Forest, and Telegraph Departments.

38. *Bengal Pilot Service.*—Appointments made in this country to the Bengal Pilot Service are usually gained by competition among lads on board the training ships "Conway" and "Worcester"; and, in addition to a free passage, an outfit allowance is

is granted of 20*l.* In 1878–79, four were appointed, at a cost of 236*l.*; in 1887–88 three, at a cost of 150*l.*, the charge for passage being now only 30*l.*, as compared with 52*l.* ten years ago. The Bengal Pilot Service being recognised as a part of the public establishments of India, we have no recommendation to make on this point.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.

THIRD REPORT of the Special Committee on Home Charges, 27th July 1888.

My Lord,

HAVING so far dealt with questions connected with appointments made in this country for service in India, we proceed to review the remaining expenditure as it appears in the Home Accounts, reserving for separate treatment all the charges connected with the purchase of stores.

2. *Debt.*—In the present Report we deal with the subject of the Debt, including that raised in redemption of liabilities connected with the Railways.

3. *Interest on Debt.*—The following is a statement of the Interest on Debt shown in the two groups of Interest and Railway Revenue Account:—

Interest on Debt (exclusive of that charged to Railways):

	1878–79.	1887–88.
Interest on Loans contracted in England:	£	£
East India Bonds	219,868	—
India Debentures	362,514	175,000
India 5 per Cent. Stock	860,006	2
„ 4 „ „	1,081,588	1,755,531
„ 3½ „ „	- -	969,394
„ 3 „ „	- -	374,987
Interest on Indian Transfer Loan of 1854	44,674	—
Discount Sinking Fund	- -	7,576
	2,568,650	3,282,490
Temporary Loans	23,877	—
Outstanding Dividends on East India Stock	585	—
Commission on conversion of 4 into 3½ per Cent. Stock	- -	82,732
	2,593,112	3,365,222
Interest on Debt charged in the Railway Revenue Account	- -	552,080
	£	3,917,302

4. We proceed to give an explanation of the various kinds of securities included in the general term of Debt.

5. *East India Bonds.*—The Committee of 1879 pointed out that the Secretary of State was liable to receive notice to discharge the East India Bonds within a twelvemonth, at any time when the price in the market fell below par, as had happened in 1878, and that consequently they were not a desirable kind of debt; and they recommended that, when a favourable opportunity occurred, steps should be taken for the discharge of the bonds. Accordingly, on the 23rd of November 1880, an advertisement was issued announcing the repayment of such bonds, the amount of which was then 4,487,200*l.*, on the 30th of November 1881; and since that date no such bonds have been issued to the public, although bonds of a special character, to which the foregoing objection did not apply, have been occasionally given for a short time to the Bank of England as security for temporary loans.

6. *India Debentures.*—India Debentures are only issued in sums of 500*l.* and 1,000*l.* On the 31st of March 1879 those outstanding amounted to 7,596,500*l.*, bearing interest at 4 per cent., and repayable at par on the 16th of August 1884. In 1879–80 Debentures to the amount of 600,000*l.* were cancelled by purchase in the market; but in October 1882, owing to the continued failure to sell bills on India, it became necessary to make a fresh issue to the amount of 2,000,000*l.*, on the same terms as those already in existence. The sum of 1,001,393*l.* having been remitted to England at the end of 1882–83 on account of the Commission for the Reduction of Debt, the bulk of it was applied in the following year to the purchase of Debentures to the amount of 990,000*l.*, bringing down the total outstanding to 8,006,500*l.*

7. On the 5th of April 1884 a notice was given that, of these, the Secretary of State in Council was willing, from the 16th of August 1884, to renew, with interest at 3½ per cent., 2,000,000*l.* for five years, and 3,000,000*l.* for seven years. The remainder having been paid off, the amount of the India Debentures now in existence is 5,000,000*l.*, bearing interest at 3½ per cent., of which 2,000,000*l.* may be redeemed on the 16th of August 1889, and 3,000,000*l.* on the 16th of August 1891. They require no notice of discharge, but must be paid at par on the appointed days if not renewed.

8. *India 5 per Cent. Stock.*—The capital of the India 5 per Cent. Stock in 1879 was 17,200,000*l.*, and notice was, a twelvemonth previously, given for its discharge on the 5th of July 1880, holders being allowed a corresponding amount of India 4 per Cent. Stock redeemable in 1888. The option of conversion was accepted by holders to the amount of 15,681,542*l.*, and the remainder, or 1,518,458*l.*, has been paid off, with the exception of 14,459*l.*, which has not yet been claimed. Under the provisions of the East India Unclaimed Stock Act of 1885 (48 & 49 Vict. c. 25), all principal sums which may remain unclaimed for ten years will be paid to the Secretary of State, and may be applied by him as part of the revenues of India or otherwise as he may think fit, subject to the claims of the parties entitled thereto.

9. *India 4 per Cent. Stock.*—The amount of the India 4 per Cent. Stock outstanding on the 31st March 1879 was - - - £ 28,715,000

	£	£
To which the following additions were made :—		
Created in conversion of 5 per Cent. Stock - - -	15,681,542	
And for discharge thereof - - - - -	1,162,504	
		16,844,046
For the repayment of India Debentures - - -	- -	600,000
„ „ East India Bonds - - -	- -	2,262,987
„ purchase of East India Railway Annuity - -	- -	5,115,939
		53,537,972
On the other hand, there was cancelled, by purchase :—		
On account of the Commission for the Reduction of Debt -	3,584	
Under the operation of the Sinking Funds created to cancel additions to Debt for the purchase of Indian Railway Annuities and Debenture Stocks - - -	262,870	
Under the operation of the Sinking Fund created to extinguish the charge caused by raising a loan at a discount	9,698	
		276,152
Amount outstanding 1st April 1887 - - - - -		£ 53,261,820

10. On the 19th of April 1887 notice was given that holders of India 4 per Cent. Stock would be permitted to receive on the 6th of July 1887, in lieu thereof, a corresponding amount of India 3½ per Cent. Stock, not redeemable until 1931, provided that they signified their acceptance of the offer by the 1st of June 1887. Arrangements were made for giving them in advance the ten shillings per cent. per annum which otherwise would have been payable up to the 5th of October 1888, and from the 6th of July 1887 they became entitled to receive interest quarterly at the rate of 3½ per cent.

11. The offer having been accepted to the extent of about ten-elevenths of the total amount, notice was given on the 4th of October 1887 that the remainder would be discharged on the 10th of October 1888; but, as for many years the dividends have, in accordance with the practice in regard to the English Debt, been payable on the 5th of October, it is arranged that the principal sum shall also be available on the 5th of the month to those who claim it.

12. The

12. The cost of the operation in commission and brokerage, and in payment to the Bank of England for the management of the conversion, will have been 266,800*l.*, and the saving of interest after the operation is completed will be 266,309*l.* per annum.

13. *India* 3½ *per Cent. Stock.*—India Stock bearing interest at 3½ per cent. was for the first time created in accordance with an advertisement of the 29th of November 1880, which invited tenders for 3,500,000*l.* at a minimum price of 98 per cent., interest being payable quarterly, and the Stock not to be redeemable for 50 years, but to be redeemable at par on or after the 5th of January 1931, on one year's previous notice having been given. The amount tendered was 14,555,500*l.*, and the average price paid for the 3,500,000*l.* Stock was 103*l.* 19*s.* 6*d.* per cent. The money was applied to the discharge of East India Bonds and of 1,000,000*l.* of East Indian Railway Debentures (for which the Secretary of State in Council had become liable on the purchase of the undertaking). No additions have been made to the Stock by public loan; but in 1884-85 95,000*l.* was sold by the broker, 7,803,017*l.* has at various times been created in discharge of portions of the several Railway Annuities and Debenture Stocks, and 48,858,013*l.* had up to the 31st of March last been raised in exchange for a corresponding amount of India 4 per Cent. Stock. On the other hand, under the operation of the Railway Annuity and Discount Sinking Funds, the amounts of 80,566*l.* and 7,463*l.* respectively have been purchased and cancelled. The total amount outstanding at the close of the last official year was, therefore, 60,168,001*l.*

14. *India* 3 *per Cent. Stock.*—Up to the year 1884 it was the practice, when raising money by sterling loans, to offer such a rate of interest as was likely to secure tenders at about par; but in that year, when it became necessary to provide money for the repayment of a portion of the India Debentures, it was determined to try the effect of a loan at a comparatively low rate of interest, to be subscribed at a discount. Accordingly, on the 8th of May 1884, tenders were invited for a loan of 3,000,000*l.* Stock, bearing interest at 3 per cent., at a minimum price of 93½ per cent. In view of the fact that the 3½ per Cent. Stock was redeemable in 1931, and that, if circumstances should then be favourable for a reduction of interest, it would be advantageous to be able to offer conversion into a Stock at a lower rate, which would have several years to run before it could be paid off, and also with the object of conversion of the 4 per Cent. Stock in 1888 into the 3 per Cent. Stock, if that should be thought desirable, the new Stock was made irredeemable before October 1948. The tenders for the loan did not much exceed the required amount of 3,000,000*l.*; the average price was 94*l.* 4*s.* 3*d.* per cent.

15. In 1885 and 1886 the loans for Public Works and general purposes were raised in the form of India 3 per Cent. Stock in London, instead of in India, 3,500,000*l.* of Debt being created in the former year, 6,000,000*l.* in the latter (of which 1,120,147*l.* was applied to the discharge of the Indian Transfer Loan, and 409,700*l.* to the repayment of Eastern Bengal Railway Debentures, as the liability for them had devolved on the Secretary of State in Council when the railway was purchased). The minimum price of issue was fixed at 85 in 1885, and 86 in 1886. The amounts applied for were 7,385,300*l.* in 1885, and 15,788,700*l.* in 1886; and the average price at which the loans were allotted was 85*l.* 10*s.* 7½*d.* in the former year, and 87*l.* 4*s.* 2*d.* in the latter year. In addition to the foregoing amounts, 248,548*l.* has been created in redemption of portions of the railway liabilities. The amount of India 3 per Cent. Stock outstanding on the 31st of March 1888 was 12,748,548*l.*

16. *Operations in* 1888-89.—Two important measures are in progress during the current year in connection with the Debt. (1.) The unconverted portion of the India 4 per Cent. Stock, which on the 31st of March last was 4,403,807*l.*, has to be paid off, a corresponding amount of India 3½ per Cent. Stock being created in its place, and 161,000*l.*, a portion of the sum of 266,800*l.* mentioned in paragraph 12, has to be paid in order to complete the transaction. (2.) In order to provide funds for the purchase of the Oude and Rohilkund Railway on the 31st of December 1888, and to discharge the debentures of the Company as they should require to be redeemed, an Act of Parliament * was passed in April, empowering the Secretary of State in Council to raise sums not in the aggregate exceeding 10,336,048*l.* 16*s.* 8*d.* The amount to be paid to the Company on account of the share capital is 5,036,048*l.* 16*s.* 8*d.*, the debentures amount to 4,915,300*l.*

* 51 Vict. c. 5.

4,915,300*l.* (of which 1,885,000*l.* were redeemable between the 1st of May and 1st of August 1888), and there is 384,700*l.* of 4 per Cent. Debenture Stock, which cannot be redeemed until 1898.

17. Thus, the sum to be raised in the current year was 6,921,048*l.* 16*s.* 8*d.*; and, in order to take advantage of the favourable state of the money market in the spring, tenders were invited, as soon as the legal authority had been given, for a loan of 7,000,000*l.* of India 3 per Cent. Stock, at a minimum price of 96. The amount for which tenders were received was 10,780,650*l.*, and the average price realised was 96*l.* 9*s.* 7*d.* As the greater part of the money was not required till the end of December, the instalments were spread over a long period, the last being payable on the 16th of November, and a discount of 2 per cent. being allowed to persons who wish to pay up in full before that date. As it is impossible yet to say to what extent advantage will be taken of this permission, the further money that will be needed to redeem the obligations of this year cannot yet be stated; but, supposing it to be necessary to raise about 300,000*l.*, the best plan will be to sell 3 per Cent. Stock to that amount through the broker.

18. *Indian Transfer Loan.*—The Indian Transfer Loan was to the extent of about 107 lacs of Sicca rupees held in London, interest at 4 per cent. being payable at the fixed rate of 2*s.* 1*d.* per Sicca rupee; and the Committee of 1879 suggested the discharge of the loan if circumstances should become favourable for the purpose. An opportunity being offered by the promise from the Imperial Government of two instalments (amounting to 1,000,000*l.*) of the Afghan grant in aid, arrangements were made * for giving notice in India that the loan would be discharged; but, eventually, owing to the Treasury making the payments sooner than had been expected, to their being appropriated for other purposes, and to the loan not becoming redeemable in England till the 25th of April 1886, the money had, as already mentioned, to be provided from the loan raised in the latter year.

* Despatch to India, 29th November 1883, No. 362.

19. *Sinking Funds.*—In the preceding paragraphs we have alluded to two Sinking Funds, one in connection with the conversion of Railway Annuities and Debenture Stocks, and the other for the purpose of extinguishing the charge arising from a loan being raised at a discount.

20. The first of these had its origin in the Act of Parliament passed in 1879,† on the occasion of the Purchase of the East Indian Railway. In order to meet the views of trustees and other persons who might be unable or unwilling to hold a terminable annuity, even though a sinking fund were attached thereto, it was provided that the Secretary of State might, by agreement, purchase any portion of the annuity, by giving to the holder India 4 per Cent. Stock, at the rate of 125*l.* of Stock for 5*l.* 12*s.* 6*d.* of annuity; but, in order to avoid any permanent addition to the debt after the temporary annuity would in ordinary course have ceased, it was directed that, in respect of the annuity so purchased and retained by the Secretary of State, one-ninth part should be invested in the purchase of securities, the dividends accruing on which should be applied in a similar manner, so as to form a sinking fund, until the public debt of India should thereby have been reduced to an extent equal to that by which it had been increased on the purchase of the annuity.

† Act 42 & 43 Vict. c. ccvi., s. 51.

21. By two subsequent Acts‡ power was given to purchase annuities and other liabilities, by the creation of Stock bearing a lower rate of interest than 4 per cent., a sinking fund being similarly formed by the investment of the difference between the interest in respect of the liability redeemed, and the interest on the Stock created for the redemption thereof. The amount of the debt cancelled under these Acts up to the 31st of March 1888 is 343,437*l.*, leaving 12,834,743*l.* to be gradually redeemed through the operation of the Sinking Fund.

‡ 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, s. 25.

22. With reference to the Discount Sinking Fund, the former system of borrowing was to raise loans at such a rate of interest as would induce those who lent the money to tender it at about par; and then, the amount of debt created being entered as a receipt in the cash account, the finances were not materially affected by including the premium or discount in the revenue or expenditure of the year. When, however, in 1885, it was decided that

that the Loan to be raised should take the form of a Stock standing at a discount of 15 per cent., it was evident that the Budget would be very seriously altered thereby; and, further, there might have been difficulty, under that system, in determining at what rate Railway Companies ought to be charged if money were borrowed at a discount in order to be advanced to them.

23. It was, accordingly, determined* to adopt the plan of the English Accounts, of entering as a receipt the money raised, not the Debt incurred; but, in order to meet what might be considered a defect in that system, that, when money is borrowed at a discount and the debt subsequently repaid at par, the revenues are not charged with the difference, it was provided that in each year such a sum should be invested, and charged against Revenue, as would, at 3 per cent. compound interest, amount to the discount incurred, by the date when the option of redeeming the Loan would first arise. The amount so invested up to the 31st of March 1888 has been 17,161*l.*

* Minute of Council, 2nd February 1886, F. 266.

24. *Temporary Loans.* - It is necessary sometimes, when the cash balance is low, owing to a failure in the demand for bills or any other cause, to apply to the Bank of England for a temporary loan, Bonds for the amount in sums of 250,000*l.* being given for the purpose. On the other hand, when the cash balance is larger than 500,000*l.*, the excess is usually lent through the broker for repayment at short dates. In 1878-79 the payment to the Bank of England for interest on temporary loans was 23,877*l.*, and the receipt from investment of the cash balance was 12,908*l.* In 1887-88 there was no necessity for borrowing, as the payments made by Railway Companies into the Home Treasury were exceptionally large; and the receipts from the investment of the surplus balances amounted to 65,478*l.*

25. *Dividends on East India Stock.*—The proprietors of East India Stock were paid off in 1874, but for some years outstanding dividends were occasionally claimed. In 1878-79 the amount was 585*l.* None has been so claimed since 1883-4.

26. By the 26th and following sections of the Act 36 Vict. c. 17, any dividends not claimed for ten years are transferred by the Bank of England to the Secretary of State's account, and applied by him to the revenues of India, subject to the claims of the parties entitled thereto. The amount so transferred was 1,060*l.* in 1878-79, and the final receipt on this account occurred in 1884-85.

27. *Unclaimed Interest on India Debt.*—After the passing of the National Debt Act in 1870, under which stock on which the dividends have been unclaimed for ten years is transferred to the National Debt Commissioners, as well as all dividends accruing thereon, the Bank of England and Ireland were desired,† in a similar manner, to repay to the Secretary of State in Council interest on India Debt remaining unclaimed for ten years. The amount so transferred was 1,465*l.* in 1878-79, and 500*l.* in 1887-88. The law in respect to unclaimed stock as well as dividends has now been made similar to that of the National Debt Act, by Act 48 & 49 Vict. c. 25.

† Letter to Bank of England, 31st May 1872.

28. *Financial Results.*—A comparison of the charge for Interest on Debt in 1878-79 and 1887-88, including that now charged in the Railway Revenue Account, gives the following result:—

	1878–79.		1887–88.
	£		£
Interest - - - - - - - - - - - -	2,593,112	-	3,917,302
Less—Interest paid in advance on conversion of Stock -	- -	663,000	
And Commission - - - - - - - - - - - -		82,732	
			745,732
		£	3,171,570

showing an increase of 578,458*l.* It must not, however, be supposed that this is the true result of the various changes which have been made in regard to the Debt during those nine years, since the liability which has in many cases been extinguished was formerly included in the Railway Revenue Account, under other heads than that of Interest on Debt. The following is a calculation of the charge on the whole Debt (whether incurred for purchase of railways or otherwise) which existed on the 31st of March 1879, with that

which may be expected to be paid for Interest in 1889-90, after deducting the liabilities cancelled by the creation of Stock since 1879. No account is taken in this calculation of the temporary loans, receipts from the temporary investment of the cash balance, and other minor matters :—

	31st March 1879.		Estimate for 1889–90.	
	Debt.	Annual Charge.	Debt.	Annual Charge.
	£	£	£	£
East India Bonds, at 4 per cent. - -	5,496,700	219,868	—	—
India Debentures, at 4 per cent. - -	7,596,500	303,860	—	—
„ „ at 3½ per cent. - -	—	—	5,000,000	175,000
India 5 per Cent. Stock - - - - -	17,200,000	860,000	—	—
„ 4 „ „ - - - - -	28,715,000	1,148,600	—	—
„ 3½ „ „ - - - - -	—	—	64,571,808	2,260,013
„ 3 „ „ (assuming 300,000*l.* more to be created this year) - -	—	—	20,048,548	601,457
£	59,008,200	2,532,328	89,620,356	3,036,470

Deduct—Interest on Securities cancelled by creation of Stock since 1879, included above:—	£
Indian Transfer Loan - - - - - - - - - - - - - -	44,674
Railway Annuities : East Indian - - - - - - - - - - - -	328,462
„ Eastern Bengal - - - - - - - - - - - -	22,318
„ Scinde, Punjab, and Delhi - - - - - - - - - -	200,461
Railway Debenture Stock : East Indian, 4½ per cent. - - - - - - - -	2,896
„ Eastern Bengal, 4 per cent. - - - - - - -	2,506
Railway Debentures : East Indian, 4¼ and 4 per cent. - - - - - - -	120,500
„ Eastern Bengal, 4 per cent. - - - - - - - - -	24,494
Oude and Rohilkund Guaranteed Railway : Stock, 5 per cent. - - - - -	200,000
„ Debentures, 4 and 3½ per cent. - - -	71,700
Madras Irrigation and Canal Company : Stock, 5 per cent. - - - - - -	49,983
	1,067,994
£	1,968,476

29. The result may be thus summed up concisely :—

	£
Reduction of Interest on various Securities cancelled since 1878–79 -	1,067,994
Addition to Interest, owing to issues of Debt since 1878–79 - - -	504,142
Net Reduction of Annual Charge - - - £	563,852

30. It may be taken that 6,000,000*l.* was added to the Debt in consequence of the Public Works Loan having on two occasions been raised in this country. It must, however, be remembered that an increase of the debt to approximately the same amount has been avoided by the application of the sums of 1,001,393*l.* remitted in 1882-83 by the Commission for the Reduction of Debt, and 5,000,000*l.* paid by the Treasury to the Secretary of State in Council, between 1879-80 and 1885-86, on account of the Afghan War.

31. The increase of the debt during the period has been 30,612,156*l.*, of which 27,234,987*l.* has been applied in the following manner, since the 31st of March 1879, in discharge of then existing or contingent liabilities :—

Railway

	£
Railway Annuities:	
East Indian	7,285,259
Eastern Bengal	534,470
Scinde, Punjab, and Delhi	4,857,597
Railway Debenture Stocks:	
East Indian	79,864
Eastern Bengal	66,878
Oude and Rohilkund Guaranteed Railway Company:	
Debt created, or to be created, in 1888-89 for purchase of the Undertaking, and for discharge of Debentures falling due within the year	7,300,000
	20,124,068
Railway Debentures:	
East Indian	2,950,000
Eastern Bengal	612,350
Indian Transfer Loan	1,128,784
Madras Irrigation and Canal Company: purchase of	1,419,785
Discharge of Temporary Loan from the the Bank of England, outstanding on 31st March 1879	1,000,000
£	27,234,987

32. The remaining amount of 3,377,169*l.* is thus accounted for:—

	£	£
Net Discount, or difference between par value of Stock, as shown in Debt Return, and money received		1,281,187
Improvement of Cash Balance		1,160,504
Excess of net Disbursements in England over Supplies from India	6,960,782	
Less—portion of Loans raised for Public Works	6,000,000	
		960,782
Amount by which Stock Cancelled by Commission for Reduction of Debt fell short of 1,000,000*l.*		6,416
	£	3,408,889
Deduct—Stock purchased by Discount Sinking Fund	17,161	
Addition to debt not bearing interest	14,559	
		31,720
£		3,377,169

33. Of the total increase of 30,612,156*l.*, debt to the amount of 14,442,311*l.* (approximately) will be gradually cancelled by the Sinking Funds. And, owing to the improvement in the credit of the Secretary of State in Council, and the expiration of the periods for which the India Five and Four per Cent. Stocks were guaranteed against redemption, the burden of the charge for interest, &c., has been reduced by 563,852*l.* a year.

To be cancelled by—	£
Railway Sinking Funds	12,834,743
Discount Sinking Fund (last loan estimated)	1,607,568
£	14,442,311

34. This result may, we think, be considered very satisfactory; and we recommend that, as opportunities occur through the expiration of the periods for which railway debentures, &c., have been issued, the method of effecting a saving when practicable by the issue of India Stock in their place be continued. In treating of the Railway Revenue Account, we shall refer to the power recently given by Act 51 Vict. c. 5, to raise money for the construction, extension, and equipment of railways by the agency of Companies.

35. *Policy of increasing Sterling Liabilities for Public Works in England.*—It remains for us to draw attention to the policy of raising money in England for the promotion of public works in India, either by a direct Government loan, or by the grant of a guarantee to a Company. The opinion of the Select Committee of the House of Commons in 1884 upon this subject was given in the following words:—"Your Com-"mittee think also that, for political as well as for financial reasons, it is desirable that "loans should, as far as possible, be raised in India; but they do not believe that "rupee loans *which are not really absorbed in India*, differ materially in their effect "upon exchange from sterling loans, as, if held in Europe, the interest upon them will "probably be remitted from India, and will come into the exchange market. They

" would therefore recommend, quoting the words of the Report of the Select Com-
" mittee of 1879, that, when 'the difference between the rates of interest in India and
" 'in England is so considerable as to afford full compensation for the great com-
" 'parative disadvantages which inevitably attend borrowing in this country,' the
" Secretary of State in Council should not hesitate to borrow such moderate sums in
" this country as will enable the Government of India to complete such public works as
" shall have obtained his sanction."

36. In the existing uncertainty as to the course of exchange, it is quite impossible to calculate what saving in interest at the moment will afford full compensation for the recognised disadvantages of adding to the sterling liabilities. In 1879 the rate of interest at which money required for Indian railways could be raised in London was 4 per cent., and the rate of exchange was about 1*s.* 8*d.* per rupee. To pay 4 per cent. interest on 100,000*l.* would, in 1879, have required the remittance of about Rx. 4,800, and in 1884 of about Rx. 5,000; while at 1*s.* 4*d.* the rupee it needs a remittance of Rx. 6,000; that is to say, there is an increase of 25 per cent. in the annual burden as compared with 1879, and of 20 per cent. as compared with 1884.

37. The inference to be drawn is, we consider, that the greatest caution should be exercised in borrowing in England for public works in India, especially as long as the rate of exchange is so variable as practically to make of little value all calculations as to the charge for interest. This conclusion is supported by another important consideration. The political inexpediency of adding to the charges to be met from the revenues of India by payments made in this country is very obvious; and, in view of the feeling in India on the subject, no increase of such charges should, in our opinion, be incurred, unless it be practically unavoidable.

38. *Interest on other Obligations.*—Before concluding this Report, we desire to refer to the petty entries which are classed in the group of Interest, though they are not Interest on Debt, but on other obligations.

39. *Interest on Deposits in Regimental Savings Banks.*—There is a charge of 876*l.* in 1878–79, and of 287*l.* in 1887–88, for Interest on the Deposits in Regimental Savings Banks of soldiers returned from India. The accounts of the troops returning are made up in India to the end of the month preceding their embarkation, and the capital is sent home through the Remittance Account. Before the money, however, can be paid to the War Office, interest will have accrued in favour of the men for either one or two months; and, as the sums are paid in this country and do not represent any transaction with India, they are treated as a final charge in the Home Accounts. The amount is a matter over which the Secretary of State has no control.

40. *Interest on the Balance of the India Office Provident Fund.*—In 1879 there was in existence a Provident Fund for the benefit of certain members of the establishment of the India Office, and a charge of 249*l.* occurred as Interest on the Balance of the Fund. This Fund was closed with effect from the 31st of March 1885, and consequently no such charge is now found in the Accounts.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.

FOURTH REPORT of the Special Committee on Home Charges, 27th July 1888.

MY LORD,

In the present Report we deal with the expenditure in England under the heads of Post Office, Telegraph, and Mint.

	1878-79.	1887-88.
1. *Post Office.*—	£	£
Payments under the Postal arrangement with the Treasury	70,000	65,000
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Baghdad	3,600	—
Special Pay and Expenses of the Representative of British India at the Postal Congress of Paris	309	—
£	73,909	65,000

2. *Eastern Mail Service.*—A contract is made by the Treasury, from time to time, with the Peninsular and Oriental Steam Navigation Company, for the conveyance of the mails to and from the East; and the amount by which the charges exceed the receipts has hitherto been divided between the Treasury and the India Office in certain proportions, according to an award given by Viscount Halifax in 1876.

3. Under the contract which was in force from the 15th of August 1874 to the 31st of January 1880, the subsidy payable to the Company was 430,000*l.*; this was reduced to 370,000*l.* in the contract of 7th February 1879, which was valid for eight years from the 1st of February 1880; and a further large reduction was made by the contract of 18th March 1887, which renewed the agreement for ten years from the 1st of February 1888, the annual subsidy being fixed at 265,000*l.*

4. It was the practice for the India Office to make quarterly advances to the General Post Office, on an estimate agreed to at the beginning of the year; and the balance found due at the final settlement of the account was paid two or three years later. Thus, for 1875–76 an estimate of 48,000*l.* was taken as that on which the India Office advances should be made; the account was settled by a debit to India at the rate of 25·09 per cent. of the subsidy of 430,000*l.* = 107,879*l.*, which was increased by incidental expenses, &c., to 110,325*l.*, against which was set her share of receipts (57,200*l.*), leaving a net sum payable by India of 53,125*l.*; and, 48,000*l.* having been advanced in 1875–76, the balance of 5,125*l.* was paid in 1877–78.

5. The following table will show the amounts paid on this principle:—

	Advances for Current Year.	Arrears.	Total Payment.
	£	£	£
1875–76	48,000	—	48,000
1876–77	56,000	(1874–75) 6,170	62,170
1877–78	70,000	(1875–76) 5,125	75,125
1878–79	70,000	—	70,000
1879–80	85,000	(1876–77) 10,685 (1877–78) 749	96,434
1880–81	70,000	(1878–79) 1,051	71,051

6. On the United Kingdom and India joining the Postal Union, they had to submit to a large reduction of the charge for postage, and consequently the portion of the subsidy payable by India was greatly increased. It was estimated that, owing to the reduction from 8*d.* to 6*d.* per ½ oz. in 1878, a loss of 21,832*l.* a year would be caused to the two Governments, besides 3,000*l.* more on the book rates. The estimate for 1879–80 was, accordingly, raised to 85,000*l.*

F. 1760 of 1879.

7. In 1880–81 the new contract came into full force, and the estimate was reduced to 70,000*l.* The plan of despatching the heavy portion of the mail from Southampton was abandoned, and the whole of the mails were forwarded overland to Brindisi, the single rate of letter postage, which had previously been 4*d.* by the former and 6*d.* by the latter route, being then made 5*d.* on letters to or from India, China, the Straits Settlements, and Ceylon.

8. When the contract of 1879 was under discussion, the Secretary of State in Council objected to paying more than the share of the subsidy that would have fallen on India, if a tender made for the mail service with Bombay alone had been accepted. The Postmaster General and the Treasury, on the other hand, claimed that India should pay her share (23·84 per cent.) of the subsidy payable to the Peninsular and Oriental Company, which would amount to 88,191*l.* a year.

F. 1853 A of 1879.

9. The question having been referred to the Government of India, they stated that they considered their interests to be absolutely confined to the maintenance of efficient arrangements for the transmission of their mails between Bombay and Brindisi, and that, in their opinion, India ought not to contribute any part of the subsidy which would not have been required if the interests of Great Britain and the Colonies had not demanded additional arrangements. They also demurred to the division of the cost being any longer made on the award of Lord Halifax, which was limited to a fixed period, and had been determined by the consideration of pleas applicable only to the former contract. Moreover, they held that the statistics of correspondence on which the previous arrangement was based had become obsolete.

Letters from India, 30th October and 20th November 1879, Nos. 27 and 30 (Post Office).

10. A long discussion ensued with the Treasury, in which it was contended by the India Office that the percentage on which the charge to India was based must be reckoned on Mr. Holt's tender for a service with India only, on a subsidy of 328,500*l.*, instead of on the subsidy of 370,000*l.* paid to the Peninsular and Oriental Company on the express ground that their tender was favourable for the mails to Ceylon, Singapore, and China. This, it was observed, would reduce the share of India in the subsidy from 88,191*l.* to 76,568*l.*, subject to revision when experience had been obtained of the working under the new contract.

Letter to Treasury, 18th December 1879, F. 3709.

11. The Treasury, on the other hand, represented that it was impossible to make a contract for the mails to India only, irrespective of Her Majesty's other Eastern possessions, and that to do so would really involve India in greater expense. They agreed, however, that fresh statistics should be taken by the General Post Office.

Enclosures to Despatches to India, 30th November 1880, No. 398, and 12th October 1882, No. 321.

12. The correspondence having been forwarded to the Government of India, with the view of ascertaining whether the arguments of the Treasury led to any modification of their opinion, they agreed to the acceptance of the subsidy paid to the Peninsular and Oriental Company as the basis upon which the charge should be divided; but, in communicating that concession, this Office stipulated that India should pay no portion of the loss accruing on the sections between Ceylon and China, and that the accounts should no longer be adjusted on the award of Lord Halifax, but on the result of fresh statistics.

Letter from India, 16th January 1883, No. 10 (Post Office).

Letter to Treasury, 28th February 1883. (Enclosure in Despatch to India, 21st May 1885, No. 132),

13. While this discussion had been going on, advances had been made at the rate of 70,000*l.* a year, subject to adjustment, that sum being taken as the approximate amount due by India after receiving credit for her share of the receipts. The Treasury, accordingly, on learning the concurrence of the Government of India as to the basis of the calculation, proposed that, with the view of avoiding further delay, the net payment should be fixed at 70,000*l.* a year. To this, however, the India Office objected, as not allowing for the probable increase of receipts; and they asked to be furnished with the

Letter from Treasury, 30th April 1883.

Letter to Treasury, 13th June 1883.

Ditto, 18th October 1883.

the figures on which the Post Office arrived at the amount of 70,000*l.* These could not be produced, and the correspondence was protracted until the beginning of 1885, when Mr. James, the officiating Director General of the Post Office in India, who happened to come to England on furlough, was placed in communication with the General Post Office; and, on his recommendation, a sum of 2000*l.* was deducted on account of the conveyance of Australian letters in the Mediterranean Sea, and some minor items, from the Treasury claim of 70,000*l.*, and a fixed payment of 68,000*l.* a year was agreed to for the remainder of that contract, new statistics being, however, required to determine the amount payable after its expiration.

Letter to Treasury, 28th January 1885.

Letter to Treasury, 22nd April 1885.

14. The following were the sums paid in 1881–82 and subsequent years:—

	£
1881–82	70,000
1882–83	70,000
1883–84	70,000
1884–85	70,000
1885–86	68,000
1886–87	68,000
1887–88	65,000

The diminution of the charge in the last year was due to the termination of the old contract on the 31st of January 1888, and the reduction of the subsidy during the last two months of the official year from 370,000*l.* to 265,000*l.* The Treasury claimed that, under the new contract, the India Office should pay at the rate of 52,000*l.* a year, but the India Office considered that, until the question could be definitively settled, it would be sufficient to make advances at the rate of 50,000*l.* a year, and this was accepted by the Post Office.

Despatch to India, 5th April 1888, No. 93.

15. As regards the collection of fresh statistics, in order to determine what would now be a fair manner to divide the cost between the British and Indian Governments rateably according to the correspondence carried, the Treasury, on the 6th of October 1887, forwarded statements received from the General Post Office, showing, in respect of two complete mails from India and for India, in March, April, and May 1887, the total weight of each class of correspondence, the number of single rates and letters, and their average weight. The India Office, in reply, asked that at least a similar calculation might be furnished from the correspondence conveyed in August or September, before conclusions were based on such averages. The Post Office have promised that the necessary calculations shall be at once proceeded with, but have pointed out that the object of the first returns was merely to determine the average weight per rate, the total weight of the mails being regularly recorded for the purpose of paying the French and Italian transit rates.

Enclosure to Despatch to India, 8th December 1887, No. 313.

Enclosure to Despatch to India, 26th January 1885, No. 25.

16. In the report of October 1887, the Postmaster General referred to a decision of the Treasury to throw upon India her fair share of the extra cost (if any) involved in the maintenance of a higher rate of speed between Suez and Bombay than between Suez and Shanghai, and he suggested that this should be taken at 10,000*l.* a year, and that that sum should accordingly be set aside for equal division between the two Governments, before the remainder of the subsidy was rateably apportioned. Your Lordship objected to this course, on the ground that the calculation was not borne out by a comparison of the tenders, and that no exclusive charge upon India could be based on the cost of the service this side of Aden.

17. This matter is still under consideration, and, pending the submission of the further statistics for examination, it does not appear that any further steps can be taken to reduce the charge, which, it is satisfactory to observe, now stands at only 50,000*l.*, as compared with 70,000*l.* in 1878–79.

18. *Mail Service between Bussorah and Baghdad.*—Under a contract which lasted from the 1st of January 1876 to the 30th of April 1884, an annual subsidy of 3,600*l.* was paid by the Secretary of State in Council to the Euphrates and Tigris Steam Navigation Company, for conducting a mail service three times a month between Bussorah and Baghdad. Sir Louis Mallet's Committee, in their Fourth Report,* dated the 10th of February 1880, indicated an opinion

* Paragraph 3.

that "a portion, at all events, of this expense ought to be borne by the British "Government, which is concerned in the maintenance of British interests in Turkish "Arabia; but," they said, "the matter cannot be viewed apart from the general question "of the payment of the Consular Establishments and Agency in that and the neigh- "bouring countries, and we refrain accordingly from making any specific recommendation "in this place."

19. On the 17th of June 1884, a new contract was made with the Euphrates and Tigris Steam Navigation Company for ten years, from the 1st of May 1884, for a weekly mail service between Bussorah and Baghdad, a subsidy of Rs. 36,000 a year being paid, subject to reduction to Rs. 24,000 a year if the Turkish Government should permit the number of vessels running to be increased beyond two. Bills on Calcutta or Bombay, as the Company may wish, are drawn by the Accountant General at this Office, on a Certificate that the service for the preceding half year has been satisfactorily performed.

Despatch to India, 17th July 1884, No. 58 (Political).

20. The matter has thus ceased to form a part of the Home Charges.

21. *Pay of a Representative of British India at the Postal Congress of Paris, &c.*— A special charge of 309*l.* was incurred in 1878-79 for the pay and expenses of the officer selected to represent the Government of India at the Postal Congress held in Paris. In 1880-81 a charge of 110*l.* was incurred for an Indian officer acting as Secretary to the British Delegates at the International Parcels Post Conference in Paris; and in 1884-85 a sum of 970*l.* was paid as deputation allowance to the Representative of British India at the Postal Congress held at Lisbon.

22. Such expenditure is of a quite exceptional nature, and the propriety of incurring it must be determined on each occasion.

23. *Telegraph.*—

	1878-79.	1887-88.
	£	£
Indo-European Telegraph	24,334	21,135
Red Sea and India Telegraph:		
Moiety of annuity to Company	18,027	18,027
Indian Telegraph Department:		
Absentee allowances	4,084	3,875
Passages to India of officers on appointment	315	100
Share of expense of office at Berne	59	54
Special pay and expenses of Mr. Schwendler	392	—
Copies of his testing instructions	157	—
Proportion of Examiner's fees	45	—
Petty expenses for examinations	11	—
£	47,424	43,191

24. *Indo-European Telegraph.*—The charges and receipts of the Indo-European Telegraph Department in 1878-79, and in 1887-88, appear as follows in the accounts:—

	1878-79.	1887-88.
	£	£
Charges	24,334	21,135
Receipts	23,067	11,206
Net charge £	1,267	9,929

As, however, these figures include both the capital and the revenue account, and as the gross receipts and the payments to the Eastern and the Indo-European Telegraph Companies, under the Common Purse Agreement made in 1878, have, since 1883-84, ceased to be shown in the account, the net receipt only being inserted, while all stores are in the account now charged against capital under a suspense head, it is necessary, in order to institute a fair comparison, to re-arrange the figures, which we have accordingly done in the following table for the last ten years:—

Indo-European Telegraph Department.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Charges.										
Director in Chief:	£	£	£	£	£	£	£	£	£	£
Salary - - - - -	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,655	1,882
Travelling expenses -	—	—	302	192	—	118	115	331	—	—
London Office - - -	1,629	1,498	1,646	1,858	1,865	1,958	1,911	1,934	1,998	2,023
	3,429	3,298	3,748	3,850	3,665	3,876	3,826	4,065	3,653	3,905
Constantinople Office -	343	343	343	343	344	344	343	343	344	343
International Bureau at Berne: share of expenses	60	107	65	56	56	57	57	59	55	55
Agency and advertising -	—	—	994	—	—	676	1,240	1,335	1,263	1,301
Royalty for use of relays -	—	—	—	100	200	200	200	100	300	200
Absentee Allowances - -	1,106	520	835	2,004	1,631	887	1,047	1,578	2,539	1,725
Pay of Signallers: advances on appointment, and balance on expiration of service - - -	268	—	93	—	281	33	—	338	87	275
Invalid gratuity on retirement - - - -	—	153	—	—	—	—	—	—	—	—
Family Remittances of Persian Telegraph staff -	350	—	—	—	—	—	—	2,211	1,436	239
Stores charged to Revenue -	1,686	1,095	2,547	5,114	1,082	654	589	1,254	663	—*
Stores recoverable from Turkey - - - -	—	—	959	—	—	—	—	—	—	—
Bad Debt by Oriental Agency - - - -	594	—	—	—	—	—	—	—	—	—
Present of Morse Instruments to the Ottoman Government - - -	—	—	—	—	—	—	—	542	—	—
Presents to the Shah of Persia - - - -	—	—	—	—	—	—	—	—	—	2,129
Bushire-Jask Cable expenses - - - -	—	—	—	—	—	—	—	1,616	50	—
Total, Revenue Account	7,836	5,516	9,584	11,467	7,259	6,727	7,302	13,441	10,390	10,172
Capital Account:										
"Patrick Stewart" ship -	12,421	17,189	386	*-16*	—	—	—	—	—	—
Bushire-Jask Cable -	—	—	—	—	—	—	—	74,757	*-7*	—
Other Stores - - -	—	390	—	—	7,848	7,679	16,948	10,077	6,930	10,963†
Total Charges - -	20,257	23,095	9,970	11,451	15,107	14,406	24,250	98,275	17,313	21,135
Receipts.										
Ordinary Receipts - -	21,081	25,190	28,210	48,842	64,109	46,771	34,207	65,284	16,885	18,611
Less, Common Purse payments - - -	4,077	4,387	1,539	8,663	30,703	5,847	10,777	29,795	7,327	7,783
Net Ordinary Receipts -	17,004	20,803	26,671	40,179	33,406	40,924	23,430	35,489	9,558	10,828
Capital Account: Persian Debt - - -	1,986	1,986	1,986	1,986	11,264	4,652	—	—	—	—
"Patrick Stewart" -	—	—	10	—	—	—	—	—	—	—
Recovered from Turkish Government - - -	—	—	—	959	—	—	—	—	—	—
Recovered for Stores lost or sold - - - -	—	—	138	—	—	—	—	71	—	162
Recovered for Teheran-Meshed Line - - -	—	—	—	—	—	—	—	—	—	216
Total Receipts - -	18,990	22,789	28,805	43,124	44,670	45,576	23,430	35,560	9,558	11,206
Net Charge - - -	1,267	306	*-18,835*	*-31,673*	*-29,563*	*-31,170*	820	62,715	7,755	9,929

* Not yet known. Included in Capital Charge.
† Including Revenue Stores.

25. Over the receipts the Government has little control, except in so far as they may be affected by advertising and agencies, to which we shall presently refer. The apparent falling off is only in England, for the revenue of the Department has increased in recent years, as will be seen from the following figures:—

	£
1878-79	69,692
1879-80	81,148
1880-81	88,474
1881-82	84,595
1882-83	99,358
1883-84	91,242
1884-85	93,693
1885-86	101,928
1886-87	100,380
1887-88 (estimated)	100,000

26. *Director-in-Chief.*—As regards the expenditure, the first point to which we have to refer is the salary of the Director General of 1,800*l.* a year, with occasional travelling expenses. After reciting the failure of the Government of India and the Secretary of State, in 1878, to agree on a plan for the amalgamation of the posts of the Director General of Indian Telegraphs and the Director-in-Chief of the Indo-European Telegraph Department, Sir Louis Mallet's Committee recommended that the earliest favourable opportunity should be taken for so re-arranging the two branches of the Telegraph Department as to effect a reduction of the cost in this country.

Report IV., paragraphs 5 and 6.

27. On the death of Sir John Bateman-Champain, a Despatch was sent to India proposing an incorporation of the two Departments. Before the receipt of that Despatch, the Finance Committee in India had made recommendations to the same effect; and, in spite of some hesitation on the part of the Government of India, the post of Director-in-Chief of the Indo-European Telegraph Department was abolished on the 15th of February 1888; and instructions have been given for the amalgamation of the Indo-European staff with the Indian Telegraph Department.

7th March 1887, No. 3 (Telegraph).

Vol. II., page 55.

Despatches to India, 5th January and 9th February 1888, Nos. 1 and 4 (Telegraph).

28. *London Office.*—The cost of the London Office was, in 1887-88, 2,023*l.*, of which the salaries amounted to 1,712*l.*, the rent to 240*l.*, and the contingencies to 71*l.* It has been determined that such of the work of the Department as, under the new arrangement, must continue to be performed in London, shall be transacted at the India Office, the salaries of the staff who are retained for the present amounting to 786*l.*; so that, in addition to the saving of 1,800*l.* on the salary of the Director General, there will be a further annual saving of 1,237*l.*, subject, however, to reduction by the pension which may be awarded to Mr. Brasher, the Director of Traffic, whose case is now under consideration.

29. *Constantinople Office.*—The expenditure of about 343*l.* a year on the Constantinople Office comprises the salary of the Agent, Mr. Maltass, 300*l.*, and the pay of a messenger which was fixed at 30*l.* to 40*l.*, the remainder of the charge being for postage, &c. We have no recommendation to make on this point.

30. *International Office at Berne.*—We will refer presently to the share of the International Telegraph Office at Berne. (*See* paragraph 45.)

31. *Agency and Advertising.*—In 1881 the Director-in-Chief represented that, before the Common Purse Agreement had been accepted, there was a keen rivalry between the several administrations for the telegraph traffic to the East, and each of them spent a considerable sum yearly in advertising and in the maintenance of agencies. It was expected that, after the agreement, the outlay on agencies, &c., would be avoided, and the Indo-European route gradually reduced its expenditure; but the Eastern Line extended its efforts in that direction, with the result that it obtained 78·13 per cent. of the traffic, as compared with 65·64 per cent. previously. One enormous advantage which Colonel Bateman-Champain mentioned in its favour was the possession of branch offices at Manchester and Liverpool, with special wires to London. Under the Common Purse arrangement, this diversion of traffic did not affect the receipts, but it placed the Government

P.W. 732 of 1881.

Government in the undignified position of receiving at every settlement of accounts a very considerable sum which they had not actually earned. The Director, accordingly, submitted an estimate of the expense which he thought it desirable to incur for the improvement of traffic on the Indo-European Line, namely, for agencies in London, Liverpool, Manchester, Glasgow, Bombay, Singapore, Hong-Kong, Melbourne, and Sydney, costing about 2,000*l.* a year, besides another 2,000*l.* annually for special wires to Liverpool and Manchester, with the necessary offices and clerks. Of the total annual cost, the Indo-European Telegraph Company was to pay 2,490*l.* and the Department 1,510*l.*

32. The proposals made by Colonel Bateman-Champain were approved, on the understanding that the expense to the Department should not exceed 1,600*l.* a year. The payments actually averaged about 1,300*l.*

33. In 1886, however, it was found unnecessary to continue to share with the Indo-European Telegraph Company the cost of this expenditure, and the principle was adopted of the Company paying the cost of measures intended to attract traffic in England, and the Department bearing the cost (estimated at 500*l.*) of agencies and advertisements in India. This arrangement took effect on the 31st of December 1887.

Letter from Colonel Bateman-Champain, 27th May 1886 (P.W. 886.)

P.W. 2427 of 1887.

34. *Royalty for use of Relays.*—In 1880, with the view of improving the working speed of the cables, a trial was made of Allan and Brown's relays; and they proved so satisfactory that an arrangement was made to pay to Mr. Allan a yearly sum of 200*l.* for free leave to use his relays anywhere on the lines between Kurrachee and Bushire, with power to terminate the arrangement on giving one year's notice. We have no recommendation to make on this subject.

Minute of Council, 29th July 1880.

35. *Absentee Allowances.*—We shall mention the absentee allowances presently. (*See* paragraph 43.)

36. *Pay of Signallers.*—The small expenditure of 275*l.* on the pay of signallers represents the amount advanced to those going to India, or the balance of pay due on their return, and calls for no remark from us.

37. *Family Remittances of Persian Telegraph Staff.*—The staff of the Persian Telegraph Line are allowed to make remittances to their families through the Government. In 1874, there being some uncertainty as to the portion of the disbursements in connection with the Indo-European Telegraph which should be included in the Account Current, a Despatch was addressed to the Government of India, in which it was said that bills of exchange drawn on this Office by Her Majesty's Minister at Teheran, which included advances on account of the Indo-European Telegraph, and allotments to their families from the salaries of persons employed on the telegraph, were treated as remittance transactions, but that all other disbursements in this country on account of that Service, including advances of Indian pay and the amount of bills drawn by the Telegraph officers in Persia, were treated as final charges in the Home Accounts.

Despatch to India, 26th November 1874, No. 612 (Financial).

38. It appears to us that the family remittances resemble in their nature the family allotments, and we recommend that, from the 1st of April next, they be included in the Remittance Account and omitted from the Home Charges.

39. *Presents to the Shah of Persia.*—The expenditure of 2,129*l.* on presents to the Shah of Persia and to certain of his officers who have co-operated with the officers of the Indian Government in the work of the Indo-European Telegraph Department, was an exceptional occurrence, intended to mark the sense entertained by Her Majesty's Government of the ready and cordial assistance which the authorities in Persia had consistently rendered for many years to the Telegraph administration. It calls for no observation from us.

Despatch to India, 5th May 1887, No. 9 (Telegraph).

40. The subject of the Stores is reserved for a separate Report.

41. *Red Sea and India Telegraph Annuity.*—The Red Sea and India Telegraph Company was formed in 1858 for the purpose of establishing telegraphic communication between England and India by the Red Sea, the Treasury giving a guarantee for 50 years to make up the dividend to 4½ per cent. on the capital. By an Act of 1861 (24 Vict. c. 4), it was declared that the guarantee was not intended to be, and was not, conditional on the line of telegraph being in working order. By a further Act of 1862 (25 & 26 Vict. c. 39), the line having ceased to transmit messages, the property was transferred to a new Company, and the guarantee to the old Company was converted into an annuity for 46 years of 36,000*l.* charged on the consolidated Fund. It was further provided that there should be paid out of the revenues of India to Her Majesty's Exchequer the annual sum of 18,027*l.*, being one half of the annuity and of the cost of management thereof, up to the 4th of August 1908.

42. The payment must necessarily continue for 20 years, when it will cease; and we have no recommendation to make in respect of it.

43. *Indian and Indo-European Telegraph Department. Absentee Allowances.*—The amount of the allowances paid to officers of the Indian and Indo-European Telegraphic Department varies from time to time, and happens to have been lower in 1887-88 than in any year since 1879-80. The payments during the last ten years are shown in the margin. With scarcely an exception, the officers are paid in accordance with the rules of the Civil Leave Code, which provide during ordinary furlough for a leave allowance of half the average salary, in rupees converted at the rate of exchange fixed for the year, subject to a maximum of 200*l.* a quarter. We have no recommendation to make.

	Indian Telegraph Department.	Indo-European Telegraph Department.
	£	£
1878–79 - -	4,084	1,106
1879–80 - -	4,745	520
1880–81 - -	5,725	835
1881–82 - -	6,731	2,004
1882–83 - -	6,728	1,631
1883–84 - -	8,305	887
1884–85 - -	5,193	1,047
1885–86 - -	5,746	1,578
1886–87 - -	6,056	2,539
1887–88 - -	3,875	1,725

44. In our Second Report we have dealt with the subject of the passage to India of officers of the Telegraph Department.

45. *Share of Expenses of International Telegraph Office at Berne.*—Under the Regulations of the International Telegraph Convention held at Rome in 1872, the joint expenses of the international office of the telegraphic administrations, which must not exceed 2,000*l.* a year, are to be shared by the contracting States in certain specified proportions. The cost falling on India in 1887-88 was 108*l.* 4*s.* 3*d.*, of which 54*l.* 11*s.* 10*d.* (including books) was debited to the Indo-European, and 53*l.* 12*s.* 5*d.* to the Indian Telegraph Department. It is not in the power of the Secretary of State to effect any reduction of this charge.

46. *Miscellaneous Charges.*—The expense incurred in 1878-79, in connection with Mr. Schwendler's Testing Instructions, was of a special character. We have in our Second Report dealt with the subject of the expenses caused by the examination of candidates for the Telegraph Department.

47. *Mint.*—

	1878–79.	1887–88.
	£	£
Cost of assay of Indian coins - - - - -	26	62
Cost of designs for coin dies - - - - -	125	—
Expenses of an officer of the Bengal Mint during course of instruction at the Royal School of Mines - -	32	—
Grant for use of Dr. Shekleton's Assay Tables - -	26	—
	209	62

48. *Assay*

48. *Assay of Indian Coins.*—In order to leave no doubt as to the Indian coinage being maintained at its proper standard of weight and fineness, it is the practice annually to send to England a sample of the coinage of each month at the Calcutta and Bombay Mints, for assay, and for a report as to the proportion of gold in the silver coins. The charge made for the operation is about 20*l.*; the payment in 1887-88 was on account of the three previous years, the Royal Mint having omitted to prefer the claim earlier.

	Charges.				Receipts.		
	£.	s.	d.		£.	s.	d.
1878-79	25	10	–		51	19	6
1879-80	22	7	6		37	17	5
1880-81	22	–	–		39	9	7
1881-82	14	–	–		27	11	3
1882-83	17	2	6		14	6	5
1883-84	20	–	–		34	18	2
1884-85	18	17	6	61*l.* 13*s.* 6*d.*	20	6	6
1885-86	20	6	–	paid in		—	
1886-87	22	10	–	1887-88	60	5	4
1887-88		—			88	–	–

49. The balance of the coins sent home, which is not needed for the purposes of the assay, is sold in London, and the proceeds credited to Indian Revenues, together with the value of the bullion resulting from the melting. The amount received is usually more than sufficient to cover the expenses; so that no addition to the net Home Charges is involved by the practice, while a valuable check on the operations of the Indian Mints is obtained.

50. We have no recommendation to make on the subject.

51. In 1878-79 three payments of a special character were made under the head of Mint; there were none such in 1887-88.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.

FIFTH REPORT of the Special Committee on Home Charges, 26th October 1888.

My Lord,

IN the present Report we shall deal with the supply of officers of the Public Works, Telegraph, and Forest Departments, who are now trained in the Royal Indian Engineering College.

2. *Civil Engineers and Telegraph Department.*—In a letter dated the 25th of July 1879, No. 73 (Public Works), the Government of India, in view of the great reduction in the demand for civil engineers from England, made a proposal for the early closing of the Royal Indian Civil Engineering College, unless it could be made an institution for training youths for the Colonies and the profession generally, a limited number of appointments only being guaranteed in the Indian Service. Arrangements had already been made for admitting a few students who were not looking for an Indian career; and Lord Cranbrook determined not to close the College, but to continue its operation on a modified basis, the number of appointments being reduced to 20 annually.

Despatches to India, 6th November 1879 and 8th January 1880, Nos. 46 and 1 (Public Works).

3. Accordingly a prospectus was issued, announcing that 50 students would be admitted yearly to the College, subject only to a qualifying preliminary examination, at an annual charge of 150*l.*, for a course of instruction extending over three years. Appointments in the Indian Public Works Department would be offered for competition to the students, at the end of their third year of study, to the extent of the vacancies in that branch of the Service, the minimum number of which would, if possible, be notified three years beforehand, at the time of the admission of the students. Those who received appointments as Assistant Engineers in the Public Works Department might be required to go through a course of practical engineering before proceeding to India, for probably one year, receiving pay at the rate of 150*l.* a year during the period. (In 1884 it was decided that this should be the rule in all cases.)

Public Works 1607 of 1880.

Despatch to India, 30th October 1884, No. 66.

4. Nominations to the Indian Telegraph Department would also be made from students at the College, an option being offered according to the order of standing after

the first year's course, to the extent required for the Service, and the selected students being required to go through a second year of special training before being appointed Assistant Superintendents.

5. The College authorities would, if asked, endeavour to place students who had duly qualified for the College certificate, but who did not enter the Indian Service, as pupils for one or two years with civil or mechanical engineers of standing, at moderate rates of premium.

6. In 1882 the annual charge was raised to 180*l.* for each student, and this year an addition of 3*l.* has been made, to cover the expense of medical attendance and the provision of a sanatorium.

7. Since the new system began, the number of civil engineers proceeding to India, which in previous years had averaged 45, and which in 1881 was 35, in 1882 was 30, and in 1883 was 33, has been reduced to 9 in 1884, 13 in 1885, 17 in 1886, and 14 in 1887. Two students have also been appointed annually to the Telegraph Department.

Despatch to India, 10th August 1876, No. 41, Public Works, paragraph 3.

8. *Forest Department.*—Appointments to the Indian Forest Department are offered for public competition, and the selected candidates used to be sent to the school at Nancy, for further training, under the supervision of an Indian officer. In 1882 the question of their professional training was reconsidered, and, as an experiment, one half of the candidates selected in that year were sent to Cooper's Hill College, the other half proceeding abroad as hitherto. It was also then resolved that not more than six should be sent out annually, unless specially required by the Government of India.

Despatch to India, 22nd June 1882, No. 39 (Revenue).

Despatch to India, 2nd November 1882, No. 69 (Revenue).

9. The system to be adopted in future not having been settled in 1883, the candidates of that year were sent to Nancy; but in 1884 it was resolved to abandon the system of giving the needful preliminary instruction in France, and to send the whole of the selected candidates to the Royal Indian Engineering College, where, after two years' study, they were to make a tour of observation and practical instruction in continental forests.

Despatch to India, 6th March 1884, No. 18 (Revenue).

10. In communicating to the Government of India his decision on the question, Lord Kimberley expressed his hope that the time was not far distant when the practical training might be carried out in India.

11. The inauguration of the course of instruction under the new scheme was entrusted to Dr. Schlich, the Inspector General of Forests, on the understanding that he would ultimately be replaced by a junior trained officer. An Inspector in Botany was appointed at the College, on a salary of 450*l.*; but a proposal to create the office of Instructor in Entomology was not then sanctioned. In 1887, however, it was decided to authorise an annual expenditure of 105*l.* (afterwards reduced to 100*l.*) for each subject, in giving suitable instruction to the Forest students both in entomology and in organic chemistry.

Despatch to India, 14th August 1884, No. 66 (Revenue).
Despatch to India, 6th August 1885, No 67 (Revenue).
Despatch to India, 9th September 1886, No. 79 (Revenue).

R. & S. 695 of 1888.
Despatch to India, 22nd August 1887, No. 106 (Revenue).

12. The services of Dr. Schlich as Forest Instructor were retained for a longer period than originally intended; and he has now been offered the appointment of Principal Professor of Forestry for 10 years, with an annual salary of 700*l.*, and a house allowance of 200*l.* until a suitable house is provided for him, with the condition that he will be permitted to draw the Indian pension which may be awarded to him, and to serve for English pension in accordance with the scale of the Superannuation Act, but without any extra grant for special qualifications. The terms, however, are not yet settled.

Despatch to India, 17th February 1887, No. 11 (Revenue).

Letter to Sir A. Taylor, 18th July 1888 (Revenue, 759).

13. The

13. The Forest students, like those in the Civil Engineering Branch of the College, pay 183*l.* a year; and a fee of 60*l.* is henceforward to be required from each of them who takes part in the four months' tour of forest instruction on the Continent.

Despatch to India, 8th March 1888, No. 18 (Revenue).

14. *Number of Students.*—The number of students at Cooper's Hill College in September, in recent years, and the number passing out of the College for service in India, have been as follows:—

	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
In the College	119	91	93	90	107	105	113	126	139	136
Appointed to be Assistant Engineers	41	38	35	29	16	13	17	14	15	15
„ the Telegraph Department	6	5	1	2	2	2	2	2	2	*2
„ the Forest Department	–	–	–	–	–	–	–	–	4	10
TOTAL	47	43	36	31	18	15	19	16	21	27

* One of these has yet to pass the Medical Board.

15. *Financial Effect.*—In order to view the financial effect of the measures above described, it will be necessary to combine certain other items of expenditure on the Telegraph and Forest Departments with the cost of the College at Cooper's Hill, as shown in the following table:—

	1878–79.		1887–88.	
	£	£	£	£
Royal Indian Engineering College:				
Salaries and allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.	9,264		10,320	
Steward's salaries, wages of servants, expenses of the laundry, &c.	2,423		2,393	
Rates and taxes, maintenance of building, repairs of furniture, &c.	1,671		2,294	
Lights, fuel, and other house articles	1,129		1,186	
Provisions, wines, &c.	4,276		4,369	
Library, laboratory, workshops, &c., and expenses of students visiting workshops, &c.	1,174		1,593	
Telegraphic apparatus, &c.	31		—	
Instruction of telegraph students	123		—	
Advertisements, postage, travelling expenses, &c.	331		547	
Garden, farm, and dairy	36		10	
		20,458		22,712
Telegraph Department:				
Examinations: share of fees	45		—	
„ petty expenses	11		—	
		56		—
Forest Department:				
Salary of Colonel Pearson	400		—	
„ Dr. Schlich (in addition to 600*l.* charged to the College)	- -		714	
Fees of Professors, &c. at Nancy	740		—	
Allowances of students	625		—	
Travelling expenses and tours	156		516	
Prizes	24		—	
Fees of examiners, &c., at open competition	208		267	
Advertisements of examination	69		40	
Minor expenses	27		16	
		2,249		1,553
		22,763	- -	24,265
Less,—Fees and caution money received from students at the College	17,087		24,133	
Receipts from students on account of expenses at Nancy	1,159		—	
		18,246		24,133
Net Charge £	- -	4,517	- -	132

16. From this table it appears that the charge incurred in this country in connection with the education of students for the Public Works, Telegraph, and Forest Departments, has been reduced from 4,517*l.* in 1878-79 to 132*l.* in 1887-88. This, however, is exclusive of any interest on the capital outlay; and it does not take account of the expense of the practical course of instruction of the Engineer students after they have quitted the College, which amounted to 4,967*l.* in 1878-79, and to 4,583*l.* in 1887-88. We shall refer to this subject further at paragraph 25.

17. The following is a summary of the capital outlay on the College on the 31st of March 1888 :—

	£
Purchase of the estate (about 121 acres) and fittings	56,275
Additional buildings, including new wing in 1873-74	50,079
Furniture, ditto, ditto	12,722
Chemical and mechanical laboratory, room for chemical tests, workshops, and apparatus	6,797
Forestry museum, class-room, and apparatus	1,252
Botanical laboratory	450
Sanatorium	1,074
Porter's lodge	200
	£ 128,849

18. The teaching staff of the College, and the salaries paid to the President, Professors, &c , are shown in the following table :—

	Per Annum.
President	1,000*l.*, with quarters in the College.
Professor of Engineering Construction	700*l.*, with a house, and 35*l.* in lieu of fuel.
Professor of Hydraulic Engineering and Mechanism	600*l.*
Assistant Professor of Engineering	450*l.*, with a house, and 35*l.* in lieu of fuel.
Professor of Surveying	600*l.*, " " "
Instructor in Surveying	350*l.*, with two rooms in the College.
Instructor in Geometrical Drawing, &c.	450*l.*, with a house, and 35*l.* in lieu of fuel.
Professor of Mathematics	600*l.*, with a house (at present he has quarters in College instead).
Professor of Applied Mathematics	450*l.*, with 35*l.* in lieu of fuel, and 50*l.* personal allowance.
Assistant Professor of Mathematics	250*l.*, with two rooms in the College.
Professor of Chemistry	600*l.*, with a house, and 35*l.* in lieu of fuel.
Demonstrator in Chemistry	250*l.*
Professor of Physics	450*l.*, with two rooms in the College.
Demonstrator in Physics	250*l.* (with two rooms in the College, for which he pays).
Professor of Forestry	700*l.*, with a house, or house allowance of 200*l.* (the present occupant draws 1,200*l.*, of which 600*l.* is charged to Forestry).
Professor of Botany	450*l.*
Lecturers and Instructors in Geology and Physical Geography, Architecture, Freehand Drawing, Accounts, French, German, &c.	1,117*l.*
Practical Instructor of Telegraph Students	208*l.*
Chemical Analyst	200*l.*, with 1*l.* each for any number of tests over 150.
Demonstrator in Mechanical Laboratory	150*l.*, with an allowance equal to 40 per cent. of College charge for executing any number of tests over 1,000 during the year.

19. This gives a total of 9,775*l.* for the salaries of the teaching staff (including one personal allowance of 50*l.*), and grants in lieu of fuel amounting to 210*l.* There are also the following officers:—

	£
Secretary	250
Bursar	400
Assistant to Bursar	50
Chaplain	175
And in lieu of fuel	15
	£ 890

20. Having made inquiry as to the salaries paid elsewhere for services of an analogous character, we have come to the conclusion that the present scale is not excessive.

21. To most of the Professors and Instructors appointed in 1871 and subsequent years, a promise of pension was given, on the scale provided by the Civil Superannuation Act, namely, for each year of service, $\frac{1}{60}$th of the salary drawn at retirement, no pension being granted for less than ten years' service. Six of these still remain on the staff of the College. In 1883, however, the rule was altered, and those appointed since the 16th of January of that year have no claim to pension, with the possible exception of Dr. Schlich, whose case is at present under consideration, and is of a peculiar character.

Minute of Council, 10th February 1871 (P.W. 144).

Minute of Council, 16th January 1883 (P.W. 2716 of 1882).

22. During the current year an arrangement has been made by which the mechanical and chemical tests of various classes of materials required by the Stores Department of this Office will, in future, be conducted at Cooper's Hill, the charge to the Stores Department being fixed for the present on a scale approximately 10 per cent. less than the rates hitherto paid for such work; the reduced cost will diminish the charges of the Stores Department, and the profit obtained by the Cooper's Hill laboratories will appear as a credit to the College. As the receipts expected from the execution of these tests form a material part of the addition recently shown in the income of the College, which, it will be observed, now exceeds the expenditure, it will be convenient if we give a summary of the budget estimate of the College expenditure for 1888–89:—

Receipts.		Expenditure.	
	£		£
Fees from students	23,493	Educational staff (including 600*l.* for Dr. Schlich)	8,310
„ on entrance examination	118	Lecturers and examiners	1,441
Workshop receipts	80	Bursar, Secretary, and Assistant to Bursar	700
Mechanical laboratory	830	Establishment	1,974
Analytical chemical testing	706	Laboratory and workshops (including Chemical Analyst and Demonstrator in laboratory)	2,176
Medical fees	392	Library	110
		Rates, taxes, and water	712
		Insurance	78
		Fuel and lighting	1,160
		Divine service	250
		Medical attendance	251
		Sanatorium	45
		Advertising	200
		Entrance examination	81
		Prizes	130
		Public day	80
		Technical instruction of Telegraph students	228
		Engineering students visiting works	132
		Forestry tour of instruction	209
		Provisions and washing	5,290
		Maintenance and petty works	900
		Renewals and repairs of furniture	700
		House articles and contingencies	165
		Capitation grant to volunteers	70
£	25,619	£	25,392

23. The garden, farm, and dairy are maintained on a self-supporting basis; the expenditure in 1887–88 was :—

	£	s.	d.	£	s.	d.
Wages - - - - - -	412	15	6			
Stock and produce - - - - -	160	19	5			
Sundries - - - - - -	83	7	2			
				657	2	1
and the receipts from the sale of produce, &c., amounted to - -				647	3	9
giving a net expenditure, to be made good subsequently, of - -				£9	18	4

24. The expenditure in connection with the mechanical testing in 1887–88 was 566*l.*, and the receipts amounted to 827*l.*, so that there was a net receipt of 261*l.*

25. In addition to the cost of the Royal Indian Engineering College, there is a charge in the Accounts (to which we have alluded in paragraph 16) for the salaries and expenses, while gaining practical experience in their profession, of students retained in this country after having passed out of the College.

26. The practice of so retaining them was originated in 1877, when the Government of India, finding that, owing to the reduction of Public Works Expenditure, it had a large number of Engineers in excess of its requirements, proposed, at the instance of Sir Andrew Clarke, that the students leaving the College, who were, he considered, entitled to their appointments as Assistant Engineers with a monthly salary of Rs. 350, should be kept in Europe for a time, and detached to visit and prepare notes and reports of works in progress, and possibly be actually employed on them. Such a course, he held, while affording some relief to the Government in India, would render the students more valuable servants when they subsequently went out, as it would give them some practical knowledge of their profession, and, above all, of the method of arranging and controlling labour.

Letter from India, 18th June 1877, No. 71 (Public Works).

27. The proposal, which was similar to one that had been more than once urged by Colonel Chesney, was adopted; and it was decided that 20 of the students, who in ordinary course would have proceeded to India in 1877, should be invited to remain for another year, on a salary of 200*l.*, with travelling expenses not exceeding 25*l.* each. Somewhat similar arrangements were made for the following year. In the prospectus issued for entrance into the College in 1878, it was announced that the students might be required to remain in England for a twelvemonth, after completing the College course, on a salary of 150*l.* while undergoing practical instruction, with premiums for industry and intelligence varying from 20*l.* to 50*l.* The fees to the Engineers, under whom they were to be trained, were to be paid by the Secretary of State, subject to refund if the Assistant Engineer voluntarily relinquished his appointment. The time spent on the practical course was to count for pension. An Assistant Engineer not making a sufficiently good use of this time might be required to go through a further course without pay, or his appointment might be cancelled. These rules are still in force.

Despatch to India, 20th September 1877, No. 45 (Public Works).

Minute of Council, 15th April 1878.

Minute of Council, 23rd August 1877.

28. An officer on leave from India is from time to time appointed to superintend the practical training; and he is granted, in addition to his furlough pay, a special allowance of 150*l.* a year, with travelling expenses and a guinea a day when absent from the College on duty, the time being allowed to count as Indian service.

Letter to Mr. Cotton, 30th November 1885.

29. Under these arrangements the following charge has been incurred :—

	£
1877–78 - - - - - - -	2,583
1878–79 - - - - - - -	4,967
1879–80 - - - - - - -	8,029
1880–81 - - - - - - -	6,975
1881–82 - - - - - - -	7,758
1882–83 - - - - - - -	6,605
1883–84 - - - - - - -	5,766
1884–85 - - - - - - -	2,812
1885–86 - - - - - - -	3,745
1886–87 - - - - - - -	4,478
1887–88 - - - - - - -	4,583

30. The

30. The chief part of the expense consists of the salaries paid to the young Assistant Engineers while undergoing the practical instruction, and it necessarily varies with the numbers passing out of the College each year for service in India. In 1887–88 there were 14 students under training, and the following was the cost:—

	£.
Salaries of Assistant Engineers	2,408
Premiums of ditto	685
Travelling expenses of ditto	260
Fees, at 5*l.* a month, to engineering firms	840
Salary of Supervising Officer, at 150*l.* a year, but drawn in the year for nearly 19 months	233
Travelling expenses of Supervising Officer	157
TOTAL	£.4,583

31. With a view to the reduction of all expenditure not absolutely essential, we are of opinion that it is desirable no longer to retain the young men in England for this course of practical instruction, and that any such further testing as may be required could be given on the works and in the workshops in India, with little if any disadvantage. We accordingly recommend that, as soon as the position of the Public Works Department in India shall admit of such a course, the plan of detaining the students in this country for a twelvemonth be abandoned. The result would be to diminish the Home Charges by a sum which in recent years has varied between 2,800*l.* and 8,000*l.*

32. In conclusion, we desire to record our opinion that the question which was mooted in 1879 has again arisen, and should be seriously considered by your Lordship in Council, namely, whether opportunity should not be taken to relieve the Secretary of State from the responsibility involved in maintaining the College at Cooper's Hill as a Government institution, either by transferring the establishment to some public body or private corporation, subject to a return on the capital outlay of 128,000*l.* in the form of rent, or, failing such an arrangement, by disposing of the land and buildings upon the best terms that can be obtained.

33. These remarks will apply with special force, if it be determined to adopt the policy, recommended in recent letters from India, of materially reducing the recruitment in this country for the Public Works Department. In that case it is extremely probable that the number of students entered at Cooper's Hill will be proportionately diminished, the result of which must be a serious addition to the Home Charges for the cost of maintaining the College.

34. Before coming to a decision on this point, it will, however, be necessary to consider what provision should be made for the training of the Forest Students, who now receive a part of their education at Cooper's Hill.

We have, &c.
J. A. Godley.
B. W. Currie.
R. Hardie.
R. Strachey.
A. C. Lyall.
J. B. Peile.

SIXTH REPORT of the Special Committee on Home Charges, 9th November 1888.

My Lord,

IN the present Report we shall deal with that portion of the charges, under the head of General Administration, which relate to the Secretary of State and Council, the Under Secretaries, and the Assistant Under Secretary of State.

2. At the outset we observe that, while the cost of constructing the Colonial Office and the expense of the establishment thereof are charged on the revenues of the United Kingdom, no portion of the cost of building the India Office has been voted by Parliament, and the expense of the establishment is entirely defrayed from the revenues of India.

3. *Secretary of State and Under Secretaries.*—It was provided by the Act for the better Government of India (21 & 22 Vict., c. 106, s. 6), that, if Her Majesty should be pleased to appoint a fifth Principal Secretary of State, for the purposes of the Act, "there shall be paid out of the revenues of India to such principal Secretary of State "and to his Under Secretaries respectively the like yearly salaries as may for the time "being be paid to any other of such Secretaries of State and his Under Secretaries "respectively."

4. We find ourselves, therefore, precluded from considering the question of altering the salaries of these officers, so long as other Secretaries of State and Under Secretaries are paid at the present rates. Whether these salaries should, as a class, be reconsidered, is a matter which is obviously beyond the terms of the reference to this Committee.

5. *Council of India.*—The Secretary of State is aided in the discharge of his duties under the before-mentioned Act, by a Council of 15 Members, who, under his direction, are to "conduct the business transacted in the United Kingdom in relation to the "Government of India and the correspondence with India." For the more convenient transaction of business, they are divided into committees, of which there are usually seven or eight, each containing four or five Members. Special committees are, moreover, frequently constituted for the purpose of dealing with some particular question.

6. The salary of the Members of Council is fixed, by the Act of Parliament already quoted, at 1,200*l.* a year. Without expressing any opinion on the question of salary, we consider that a saving should be effected by a reduction in the number of the Members, and that such a measure, far from lessening the efficiency and authority of that body, would give to its Members a greater sense of individual responsibility. The reduction should, in our judgment, be gradual and in part tentative, as it would not be desirable that so long a time should elapse without any fresh appointment, as would probably be the case if no nominations were made on the occurrence of the first three or more vacancies.

7. Members of Council appointed under the Act of 1858 hold office during good behaviour, and, after a service of 10 years, may be granted a pension of 500*l.* a year; there is only one such Member remaining. Members appointed after the passing of Act 32 & 33 Vict., c. 97, that is, after the 11th of August 1869, hold office for 10 years only, unless re-appointed for five years, "for special reasons of public advantage," which must be expressed in a Minute of the Secretary of State, to be laid before both Houses of Parliament; and they are not entitled to pension. Up to the present time no such re-appointment has been made.

8. By a subsequent Act passed in 1876 (39 Vict. c. 7), power is given to the Secretary of State to appoint not more than three persons at one time, having professional or other peculiar qualifications which must be similarly stated in a Minute to be laid before Parliament, to be Members of Council as if appointed before the passing of the Act of 1869; in other words, to hold office during good behaviour, and with the right to pension after 10 years' service. This power has been exercised four times, and two of the present Members hold their appointments under it. We are of opinion that it should be made impossible so to use it as to prolong the service of a Member who may be already in the Council, and that the appointments should be reduced to two.

9. We

9. We submit, therefore, that an Act of Parliament should be passed, enacting that the Secretary of State, by leaving alternate vacancies unfilled, shall reduce the number of Members of Council to 12, and enabling him similarly to reduce it further, to any number not less than ten, if it be found desirable in his opinion to do so; and that the Act 39 Vict., c. 7, should be at the same time altered in sucha manner as to limit to two the number of Members who may be appointed under that Act, and to render ineligible for such an appointment Members nominated nnder the Act of 1869.

10. *Assistant Under Secretary of State and Clerk of the Council.*—From 1858 to 1872 the Assistant Under Secretary of State discharged the duties of Clerk of the Council, upon a salary, personal to himself, of 1,950*l.* a year; future incumbents of the office were to receive 1,500*l.* a year.

11. From 1872 to 1881 the office of Assistant Under Secretary of State was held, at first, by one of the Secretaries of Departments without extra pay, and then by a retired Secretary of Department with an allowance of 300*l.*, in addition to his pension; and, when the post was vacated in August 1881, no Assistant Under Secretary of State was appointed, but another arrangement was made, to be described later on.

12. The duties of Clerk of the Council from 1872 to 1881 were discharged as a rule by an officer who had no other work, and received a salary of 800*l.* to 1,000*l.* a year; but from 1877 to 1880 the Clerk of the Council was also private Secretary to the Secretary of State, receiving as such an additional allowance of 300*l.* a year.

13. When the office of Assistant Under Secretary of State became vacant in 1881, it was decided not to fill it up, but to give to Mr. Walpole (who was already Clerk of the Council) the title of Assistant to the Under Secretaries of State, with a total salary rising to 1,100*l.*, with the view of his helping the Under Secretaries, especially in the supervision of ordinary correspondence and in personal questions.

Minute of Council, 27th September 1881.

14. This arrangement, however, did not give so much aid to the Under Secretaries as was desired; and in 1883 the appointment o Assistant Under Secretary of State was revived and conferred upon Mr. Walpole, who continued to act as Clerk of the Council, receiving in respect of the combined offices a salary of 1,200*l.* a year.

Minute of Council, 27th November 1883.

15. We are of opinion that this arrangement is economical and satisfactory. We consider that there should always be an officer bearing the title of Assistant Under Secretary of State, to relieve the Under Secretaries of a certain portion of the duties which must otherwise fall upon them, and it is obvious that there must be a Clerk of the Council. It seems to us that these two offices should either be combined, as at present, or, if separated, should be held by members of the establishment subject to the performance of other duties, according as may be suggested by experience, and by the personal considerations existing at the time. It is possible that, when a vacancy occurs, some arrangement may be devised which, without diminishing efficiency, would effect an economy; and we have no doubt but that the matter will then be fully considered. At present we have no recommendation to make.

16. We submit separately this portion of our report on the Establishment, in order that no time may be lost in procuring the sanction of Parliament, if your Lordship should think fit to adopt the recommendations we have made in paragraph 9.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

SEVENTH REPORT of the Special Committee on Home Charges, 3rd December 1888.

MY LORD,

1. *General Administration.*—Under the head of "General Administration," the chief cost is that of the India Office, of which we are making a detailed examination, and on which we shall report separately hereafter.

2. There are, however, certain charges for Administration, unconnected with the India Office, and mostly of an exceptional character. Those in 1878-79 and in 1887-88 were as follows:—

	1878-79.	1887-88.
Advance to Mr. Caird on appointment to Famine Commission in India	500	—
Deputation of Lieutenant-General Strachey to India	47	—
Deputation of Mr. Barbour as Member of the Royal Commission on Gold and Silver Currency	—	2,503
Moiety of cost of portrait of the Earl of Auckland, and cost of frames for other portraits, for Government House, Calcutta	236	—
Codification of the Law of Torts	—	105
Books and newspapers supplied to India, not invoiced as Stores	1,308	557

3. *Deputation of Mr. Barbour as a Member of the Currency Commission.*—In September 1886, the Government of India deputed their Financial Secretary, Mr. Barbour, to Europe on special duty, to serve as a Member of the Royal Commission on the Currency, drawing, according to the usual rule respecting the employment in this country of effective Indian Civil Officers, two-thirds of the salary that would have been paid to him in India, rupees being converted into sterling at the rate of exchange applicable to official transactions during the year.

Letter from India, 28th September 1886, No. 309 (Financial).

4. *Law of Torts or Civil Wrongs.*—The payment in connection with the codification of the Law of Torts or actionable wrongs, had its origin in the request made by the Government of India in 1882, that a competent draughtsman might be employed in England in the preparation of a Bill which, when drafted, should be forwarded to them for consideration. The Marquis of Hartington concurred in the proposal, and the duty was entrusted to Mr. Frederick Pollock, to whom the following fees have been paid:—

Letter from India, 15th September 1882, No. 119 (Legislative).

Despatch to India, 23rd November 1882, No. 40 (Legislative).

	£
In 1884-85	315
In 1886-87	105
In 1887-88	105
	£525

The work was completed in the shape of a draft "Civil Wrongs" Bill, which was forwarded by Mr. Pollock in 1886 to the Government of India, by whom it has been printed and circulated to the Local Governments and High Courts for their opinion. As Mr. Pollock has undertaken to give, without further fee, any help that may be desired in considering criticisms or specific amendments, the outlay on the work in this country may be considered to have terminated.

Letter from India, 10th October 1887, No. 43 (Legislative).

Judicial and Public 1,242 of 1887.

5. *Despatch of Books to India.*—Of the expenditure of 557*l.* in the supply of books to India, the principal portion, amounting to 381*l.*, was for the purchase of Parliamentary papers printed by command of Her Majesty, which are forwarded for the use of the various departments in India, in accordance with their requisitions. The remainder was almost entirely spent in the purchase of books demanded by the Governments in India; in rare cases a single copy of a work is purchased for transmission, if it is thought that it is one which the Local Governments may be desirous of receiving.

Despatch to India, 22nd May 1884, No. 31 (Public Records).

6. *Law*

6. *Law and Justice*.—Under the head of "Law and Justice" two charges were incurred in 1887–88. The first is an exceptional payment of 152*l.* for expenses resulting from an unsuccessful attempt to obtain the extradition from the United States of a person charged with offences committed in India. The second is an annual payment of 150*l.*, which has been made from the Home Treasury for many years, for the salary of a reporter of cases before the Privy Council, under an arrangement adopted by the Government of India in 1875, with the view of improving the quality, and at the same time diminishing the number and expense, of the law reports published in India. We see no reason for making any alteration.

Extradition.

Privy Council Reports.

India, Act II. of 1875.

Letter from India, 7th June 1875, No. 184 (Financial).

Despatch to India, 22nd July 1875, No. 30 (Judicial).

7. *Appeals from India.*—In this place we may refer to the expenditure charged under the head of Land Revenue, amounting to 842*l.* in 1878–79, and to 126*l.* in 1887–88, for law charges in connection with appeals from India. The charge in 1887–88 consisted of 122*l.* for counsels' fees in two cases, and 4*l.* for petty disbursements. Some portion, and possibly the whole, of this is recoverable in India from either the Court of Wards or the unsuccessful litigants.

8. *Marine.*—Under the head of "Marine" the first charge is the payment of 70,735*l.* as the contribution towards the expenses of Her Majesty's ships employed in the Indian Seas. An agreement was made with the Admiralty in 1869, by which six ships of war were to be maintained in the Indian Seas, three being entirely at the disposal of the Government of India for employment in the Persian Gulf, and the remaining three being also at their disposal for general employment in the Bay of Bengal, or elsewhere. The charge upon Indian revenues was fixed at 70,000*l.* a year, being at the rate of 70*l.* per man, on a rough estimate that 1,000 men would be employed; all six vessels were to have free dock accommodation at Bombay, and the charge for labour and materials for repairs on account of the three vessels employed in the Persian Gulf was to be borne by the Government of India, who were also to bear the cost of coal expended by those three vessels. A proportionate reduction of the subsidy was to be made if the number of ships was not maintained, and this was subsequently fixed at one-sixth of the daily rate for each vessel absent. The payments made under this agreement have usually been rather less than the full sum of 70,000*l.*

Contribution for Naval Squadron in Eastern Seas.

Despatch to India, 31st August 1869, No. 235 (Military).

9. Certain claims in connection with the repairs having long formed the subject of discussion, and the position having been changed by the construction of a special despatch vessel for the use of the Resident in the Persian Gulf, a Committee, comprising the Accountant General of the Navy and the Naval Assistant to the Director of Transports, on the one side, and the Military and Financial Secretaries of this Office, on the other, was appointed to investigate the subject.

10. Besides determining the amount payable in respect of the past claims, the Committee recommended that the number of vessels to be employed continually in Indian waters should be four, of which one should always be in the Persian Gulf; that the annual payment to the Admiralty should be 38,500*l.*, subject to a deduction of 28*l.* 15*s.* a day for each vessel below the complement; that the Government of India should pay the cost of extra coal consumed when on service under requisition by the Indian authorities; that a further payment should be made of 5 per cent. per annum on the cost of the "Sphinx," and of any other vessel constructed exclusively for service in the Persian Gulf; that a vessel, after being in dock for 30 days, should cease to be reckoned in the complement while detained in dock; that all repairs should be effected at the cost of the Admiralty, the Government of India, however, making a proportionate contribution in respect of vessels which have served in the Persian Gulf; and that no charges be made for docking except where actual outlay is incurred.

Despatch to India, 15th December 1887, No. 330 (Military).

Ditto, 15th March 1888, No. 61 (Military).

11. The arrangement was accepted by the Admiralty, but for one year only, as it was held that the capitation rate of 70*l.*, on which the payment was based, might be exceeded if newer types of vessels, carrying more expansive complements, were substituted for the vessels now on the East India Station.

12. The report of the Committee having been forwarded to the Government of India, they expressed their satisfaction with the conclusions, observing that the saving effected would be a seasonable set-off against the expense involved in manning the turret ships and the torpedo boats about to be supplied for the defence of Indian harbours.

Letter from India, 24th August 1888, No. 13 (Marine).

13. The approval of the Treasury to the proposed arrangement, limited to one year 1888-89, was conveyed in a letter to the Admiralty, dated the 30th of June, in which they observed that the rate of 70*l.* a man was based on pay and victualling only, and inquired whether India ought not also to be charged with the cost of maintaining the vessels, apart from the crews. In transmitting a copy of this letter to the India Office, the Admiralty promised a further communication on the subject. The correspondence was forwarded for the observations of the Government of India on the 9th of August, and a reply has recently been received, in which they express their regret at the remarks made by the Treasury, whose views they cannot accept; and they beg that no alteration of the new arrangement may be made without previous reference to India.

Despatch to India, 9th August 1888, No. 186 (Military).

Letter from India, 5th November 1888, No. 15 (Marine).

14. We do not think it necessary to do more than express our opinion that the arrangement just made should not be disturbed, and to observe that, as the British Government would be bound, for the protection of its commerce and the maintenance of its influence, to keep a squadron in the Indian seas, even though India were not a part of Her Majesty's dominions, we see no reason to suppose that the contribution by India is insufficient.

Letter from India, 5th November 1888, No. 15 (Marine).

15. Besides the payment of 70,000*l.* on account of the contribution towards the expenses of the Indian squadron, there was a sum of 166*l.* paid as the net result of the inquiries of the Departmental Committee into the outstanding claims for repairs, dock hire, &c.; and a further sum of 569*l.* was paid in connection with certain allowances given to officers of the Royal Navy, to encourage them to acquire a colloquial knowledge of the Oriental languages. These allowances were originally sanctioned in 1863-64; but, owing to a misunderstanding, it was not until 1880 that any claim for repayment was preferred by the Admiralty. A long correspondence ensued, as to the extent to which Indian revenues were liable, the payments appearing to be excessive, both as to the number of officers paid as interpreters in a single ship, and as to the allowances having been paid for periods when the vessels were not in Indian waters. The claim of the Admiralty for arrears from 1873 to the 31st of March 1885 amounted to 3,540*l.*; and, eventually, a compromise was effected for 2,763*l.*, of which 2194*l.* was paid in 1885-86, and 569*l.*, in 1887-88.

Repairs of Her Majesty's Ships at Bombay.

Despatch to India, 15th December 1887, No. 30 (Military).

Oriental Interpreters in the Royal Navy.

Despatches to Bombay, 16th November *1863, and 31st March 1864, Nos. 103 and 15 (Marine).*

Letter to Admiralty, 24th March 1886 (M. 1469).

Letter from the Admiralty, 30th July 1887 (M. 7185).

16. The allowances now granted are set forth in the Queen's Regulations of 1887, Clauses 1331 and 1331*a*, and consist of the following:

	Gratuity on passing the Higher Standard.	Gratuity for a Certificate of High Proficiency.	Monthly Allowance to one Interpreter on each Ship on the East India Station.
	Rs.	Rs.	Rs.
Hindustani	360	—	50
Persian	500	1,500	50
Hindustani and Persian combined	—	—	100
Arabic	800	2,000	100

A question

A question is under consideration as to the adequacy of these allowances for the purpose; and for the present we have only to observe that, in our opinion, the gratuities for high proficiency may be dispensed with.

Despatch to India, 29th March 1888, No. 73 (Military).

17. *Expenses incurred in the despatch of Vessels to India.*—There was in 1887-88 an exceptional payment of 249*l.* in connection with the despatch of the new Indian Government steamers "Lawrence" and "Dalhousie," and the two torpedo miners "Muzbee" and "Tamil," to India. Of this sum 238*l.* was for coal and other stores supplied to the ships at Gibraltar, Malta, and Aden, during their outward voyage, 6*l.* was for pilotage fees, and 5*l.* for medical attendance on lascars sent from India to form the crews.

Despatch to India, 30 December 1886, No. 378 (Military).

18. *Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes.*—In June 1887 the Government of India received permission to send to England six officers of the Indian Marine, in order that they might attend gunnery and torpedo classes on the "Excellent" and "Vernon." Owing to the low rate of their pay these officers are allowed to draw, not as usual two-thirds, but the full pay, of their grades, and also a subsistence allowance while in England at the rate of 7*s.* 6*d.* a day for a Commander; 5*s.* for a 1st Grade Officer; and 3*s.* 6*d.* for a 2nd or 3rd Grade Officer. In 1887-88 three officers were receiving such instruction; and the total expense was 325*l.*, including 1*l.* 9*s.* 6*d.* paid to one of them for travelling expenses.

Despatch to India, 12th January 1888, No. 9 (Military).

Despatches to India, 3rd November 1887, and 12th April 1888, Nos. 285 and 87 (Military).

19. *Pay and Passages of Marine Officers and Leadsman Apprentices.*—In the 9th paragraph of our Second Report, we mentioned the general rule recommended by the Committee of 1879, that, in minor appointments to various branches of the Administration in India, a free passage should be provided for the persons nominated; and in the 38th paragraph we referred to the outfit allowance of 20*l.* also granted on appointment to the Bengal Pilot Service. These regulations will be found to cover a large part of the expenditure of 1,401*l.* included in the description of "Pay and Passages of Marine Officers," &c., of which the details are as follows:—

	£.
Passage:—Two Gunners appointed to the "Magdala" - -	123
Five 3rd Grade Officers and nine Assistant Engineers for the Indian Marine - - - -	584
Three Leadsman Apprentices (including outfit) -	150
	857
Advance of pay to Officers on appointment - - - -	265
Passage from India of an Officer reverting to Admiralty service	36
Travelling expenses of Gunners and Assistant Engineers - -	49
Advertisements for a Chief Builder in Bombay Dockyard, and for Assistant Engineers - - - - - - - -	25
Passage and pay of Artificers engaged to put together stern-wheel steamers in Burma - - - - - - - -	160
Salary of a Foreman of the Pembroke Dockyard while employed on the "Tenasserim" in 1884-85 - - - - -	7
Travelling expenses of a pilot ordered before the Medical Board on retirement - - - - - - - - - -	2
	£1,401

The question of advertising will be dealt with separately. The payment in connection with Burma was exceptional The other payments do not call for any observations from us.

20. Under the head of Medical, there were in 1887–88 two charges, one of 6,469*l.* for the Royal India Lunatic Asylum, and the other of 379*l.* for the maintenance of lunatics elsewhere.

21. *Royal India Lunatic Asylum.*—The position of the Asylum at Ealing was very fully discussed by the Committee of 1880, from whose report we quote the following paragraphs:—

"39. The Royal India Asylum at Ealing was instituted in 1870, for the custody of insane persons whose charge devolved on the Secretary of State in Council.

"40. Up to 1819 it was the practice to detain all insane patients in India, but in 1820 instructions were given for them to be sent to England, with a statement of their medical history, place of birth, and names and addresses of relations. In the case of civil lunatics the whole expense of their maintenance fell on the county which received them, till the year 1878, when the Secretary of State agreed to pay half the cost of those whose settlement could not be traced, unless they had been sent to England under the provisions of the Merchant Shipping Act.

"41. In 1818 the Court of Directors made an arrangement with Dr. Rees, of Pembroke House, Hackney, for the reception of first-class insane patients, that is, Officers of their Army or Navy, at a charge of 100*l.* a year, and of second-class patients, that is, soldiers, sailors, and other servants of the Company in a humble station, at a charge of 40*l.* a year. At a later date those charges seem to have been raised to 120*l.* and 50*l.* respectively.

"42. On the arrival of the insane patient his friends were communicated with, and, if their means admitted of it, they were held to be liable to defray his cost in the Asylum. If he had a pension, the cost of his maintenance was deducted, and the balance paid to his friends.

"43. In 1870, the house at Hackney being required by the Great Eastern Railway, Elm Grove House and estate, at Ealing, comprising 38 acres, was purchased for 24,500*l.*, and a further sum of 17,191*l.* was expended in converting it into an asylum. It was opened on the 28th of August in that year, and on the 26th of January 1871 it was resolved that the charge should be 100*l.* a year for first-class patients. The actual cost of maintenance, exclusive of interest on capital outlay, was at that time estimated by the Superintendent to be 84*l.* 18*s.* 10*d.* for first-class, and 45*l.* for second-class patients.

"44. The ordinary charge is 100*l.* for first-class and 60*l.* for second-class patients, and, when there is a pension, it is the practice to withhold the payment of the whole or of so much as does not exceed that rate. As, however, many of the officers have only small pensions or none at all, the majority of the cases are admitted at lower rates than those specified.

* * * * *

"46. In 1874 the admission of a lady was refused, on the ground 'that the Asylum 'was established for the purpose of providing a home for insane patients, chiefly officers 'and soldiers of the Company's Army, who had been maintained previously at a private 'asylum at Hackney,' and in the minute recorded at that time it was stated that 'the 'Asylum will become unnecessary shortly, now that there is no local army, and be at no 'remote period broken up.' And again, in 1877, the admission of an officer of the British Medical Service was refused, on the ground that the Asylum was confined to those officers only for whom the Government of India is responsible.

"47. This view has not, however, been consistently acted upon, and we find that in the years 1878 and 1879 three members of the Bengal Uncovenanted Service and four ladies, for the custody of none of whom was the Government of India responsible, have been admitted under various circumstances.

"48. We recommend that for the future it be a positive regulation that no one be admitted as a patient to the Royal Asylum at Ealing, whose claim to be taken care of by the Government is not one that would have been binding on the East India Company in similar circumstances. In other words, that future admissions be limited

to

to the cases of officers, soldiers, or soldiers' wives, belonging to the old local forces, or of those orphans of subscribers to the Bengal Military Orphan Society for whose guardianship the Secretary of State has become responsible.

"49. Reckoning the cost of a first-class patient in a private asylum at 3*l.* 10*s.* a week, and that of a second-class patient at 18*s.* a week, the annual expense of accommodating the 110 now at Ealing in private asylums may be taken at 9,474*l.*, from which must be deducted about 2,033*l.* on account of the receipt from the pensions, leaving a net expenditure at present of 7,441*l.* annually. The net cost of the Asylum is now about 5,100*l.*, to which must be added interest at 4 per cent. on the sum that could be realized by the sale of the property, which, if taken at 40,000*l.*, as estimated in the Home Accounts, would give 1,600*l.* a year. Thus, to close the Asylum as a Government establishment at present would not be directly economical, as it might result in an immediate increase of the annual charge.

"50. It is, however, obvious that, as the number of patients decreases, a closer approximation will be gradually made to the point when the maintenance of the Asylum will certainly become a burden on the revenues. We recommend that each year, when a report on the Asylum is laid before the Secretary of State in Council, a comparison be at the same time presented of the net cost of maintaining it on the existing footing, and of disposing in private asylums of the patients for whom the Secretary of State is responsible, and that, when the cost of the latter arrangement becomes decidedly the less onerous, suitable steps should be taken for breaking up the Ealing establishment, every proper consideration being given to the future comfort of the patients transferred elsewhere."

22. Although this recommendation was approved by the Secretary of State in Council, it does not appear to have been carried into effect; and in the years from 1881 to 1884 there were three instances of admission of persons for whose support the Secretary of State was not strictly liable. One of these was a surgeon of the Bengal Medical Service, an Armenian, who was sent to Netley Hospital, whence he had to be removed; his only relative in England refused to take charge of him, and, rather than send a commissioned officer to a pauper asylum, he was admitted into the institution at Ealing, 100*l.* a year being deducted from his furlough pay; he subsequently returned to duty. A similar contribution was made, on behalf of the wife of a Major General of the Royal (late Bengal) Engineers, from her husband's retired pay, it being at the same time acknowledged by him that no claim for her maintenance from Indian funds was admitted, and no responsibility for her future custody if the establishment should be broken up while she remained at Ealing. The other case was that of a son of a Lieutenant Colonel of the old Indian Artillery, for whose maintenance the father contributes 40*l.* from his retired pay, with the condition that he will remove his son when required to do so.

23. In 1885 the Asylum was registered as a hospital for the insane, and general regulations for its management were laid down, on the 20th of February, by the Secretary of State. It was therein declared that "this Asylum shall be for the reception of insane "patients, primarily those whose claim to be taken care of would have been binding upon "the East India Company, viz., officers, soldiers, and wives of soldiers, belonging to "the old Indian local forces, and also orphan children of subscribers to the Bengal "Military Orphan Society, whose guardianship the Secretary of State for India in "Council has undertaken. Any other insane person connected with the Indian "Services may be admitted, with the sanction of the Secretary of State for India in "Council, upon such terms and conditions as to payment and otherwise as may in each "particular case be arranged."

24. Since that date there have been five exceptional cases admitted to the Asylum; 1, a female orphan sent to this country by the Bombay Government, who had no settlement in England, and could therefore be maintained at Ealing more cheaply than elsewhere; 2, a Captain of the Indian Marine, from whose retired pay 100*l.* a year is deducted; 3, the orphan son of a Lieutenant Colonel of the Staff Corps, from whose mother's pension 100*l.* a year is deducted, with the understanding that his removal may be required at any time; 4, the widow of a Lieutenant Colonel of the Madras Infantry, from whose pension 100*l.* a year is appropriated; 5, a Lieutenant of the Bengal Staff Corps, whose pension of 4*s.* a day is credited towards his maintenance, while a bond has been taken from his relatives to make up the amount to 100*l.* a year, with the understanding that his removal may be required at any time.

 25. The

25. The number of patients in January 1880, and of those subsequently admitted, is shown in the following Table:—

	1st Class.				2nd Class.			Total.
	Males.		Females.		Males.	Females.		
In the Asylum in January 1880 -	27		5		64	14		110
Subsequent Admissions.	Officers of Old Local Forces.	Others.	Bengal Military Orphans.	Others.	Soldiers.	Soldiers' Wives.	Others.	
1880 - - - - - -	1	—	—	—	—	—	—	
1881 - - - - - -	1	—	2	—	—	—	—	
1882 - - - - - -	—	—	1	—	—	—	—	
1883 - - - - - -	—	2	—	1	—	—	—	
1884 - - - - - -	4	—	1	—	—	—	—	
1885 - - - - - -	2	—	—	1	—	—	1	
1886 - - - - - -	1	2	—	—	—	—	—	
1887 - - - - - -	1	—	—	—	—	—	—	
1888 - - - - - -	1	1	—	—	—	—	—	
	11	5	4	2	—	—	1	23
Dead - - - - -	9		1		18	2		
Discharged - - - -	6		2		—	—		
	15		3		18	2		38
Remaining in November 1888 -	28		8		46	13		95

26. The receipts from the first class are as follows:—

	1880	—	1888
Male patients paying 160*l.* a year (60*l.* being for a special attendant) - - - - - - - -	—	- - - -	1
116*l.* 18*s.* - - - - -	1	- - - -	1
100*l.* - - - - - -	11	- - - -	11
88*l.* - - - - - -	1	- - - -	—
73*l.* - - - - - -	3	- - - -	2
72*l.* 12*s.* 6*d.* - - - -	—	- - - -	1
54*l.* 15*s.* - - - - -	1	- - - -	2
45*l.* 12*s.* 6*d.* - - - -	2	- - - -	2
40*l.* - - - - - -	—	- - - -	1
36*l.* 10*s.* - - - - -	1	- - - -	1
Nothing, having no pensions -	7	- - - -	6
Female patients paying 100*l.* a year - - - - -	1	- - - -	3
50*l.* „ - - - - -	1	- - - -	—
45*l.* „ - - - - -	2	- - - -	—
40*l.* „ - - - - -	1	- - - -	5
Total receipts from first-class patients, 1,986*l.* 8*s.* from	32	2,372*l.* 15*s.* 6*d.* from	36

Or average of 62*l.* in 1880 and 66*l.* in 1888.

The receipts from the second-class patients were only 47*l.* in 1880, and about the same at present.

27. The net cost of the Asylum has been considerably reduced in the last nine years, as will be seen from the following statement:—

Charges.	1878–79.	1887–88.
	£.	£.
Salaries and wages	1,585	1,509
Provisions	2,950	2,790
Wines and spirits	51	63
Beer	371	371
Tobacco	95	75
Petty works and repairs of buildings	196	260
Renewals and repairs of furniture	293	225
Rates and taxes	133	145
Sundry house articles	164	207
Gas, coals, &c.	307	279
Clothing	488	369
Surgery and dispensary	27	16
Amusements	56	59
Postage and contingencies	83	66
Funeral expenses	10	10
Farm and garden	74	25
£.	6,883	6,469

Receipts.	1878–79.		1887–88.	
	£.	£.	£.	£.
Pay, pensions, &c., of inmates appropriated to their maintenance	1,757		2,525	
Sale of farm produce, &c.	91		91	
		1,848		2,616
Net Charge £.		5,035		3,853

28. In Dr. Christie's Report the cost of maintaining a first-class patient in a private asylum is estimated at 150*l.* per annum, and that of a second-class patient at 75*l.* There are 59 of the second class now at Ealing, for whom, on this estimate, 4,425*l.* would have to be paid, if they were removed elsewhere. Of the 36 patients of the first class, the Secretary of State might require the friends to remove six, leaving 30 to be provided for, whose maintenance would amount to 4,500*l.* Against this total cost of 8,925*l.* may be set the receipts, amounting to 1,880*l.* (after deducting the payments on behalf of the six liable to removal). The net charge would then be 7,045*l.*, which exceeds the net cost of 3,954*l.* in 1887–88 by 3,091*l.* From this may be deducted the interest on the value that could be realised by the sale of the property (to which we are about to refer), say, about 1,000*l.* It follows from these figures that it would not at present be a pecuniary saving to terminate the connection of the Government with the Royal India Lunatic Asylum.

29. As, however, we consider it important that the Asylum should be closed at the earliest possible date, we are of opinion that in future no admissions should be allowed, except in cases where there is a strict obligation on the Secretary of State, as defined in paragraph 48 (above quoted) of the Report of 1880; even though this course should involve some temporary increase of cost. We recommend, further, that inquiry be made as to the financial effect of transferring the patients to other asylums, and that this measure be adopted as soon as it can be done without unreasonable expense.

30. The Committee of 1880 concluded their remarks with the recommendation that inquiry should be made as to the necessity for maintaining so large an extent of ground as 38 acres for the Asylum, and as to the possibility of selling a portion of the land, without depreciating the remainder. At that time the Hounslow and Metropolitan Railway Bill was before Parliament; and the result was, that a piece of ground of nearly one acre in extent was compulsorily acquired by the railway company, who in 1881–82 paid 1,765*l.* to the Secretary of State in Council for it. The capital outlay was thus reduced from 41,691*l.* to 39,926*l.* The value of the property may perhaps be reckoned at about 30,000*l.*

31. The railway has divided the land into two portions; and it seems desirable to sell, at any rate, that part which is on the south of the line, estimated to be about 9¾ acres in extent, as soon as a favourable opportunity can be found.

32. *Maintenance of Lunatics elsewhere than in the Ealing Asylum.*—The charge for maintaining lunatics in other asylums has been as follows:—

	1878-79.	1887-88.
	£.	£.
Payments - - - - - - - -	325	379
Receipts - - - - - - - -	65	148
£.	260	231

The charge in 1878-79 was exceptionally low, owing to the postponement of certain payments to the following year. The payments in 1887-88 comprised 340*l.* (of which 128*l.* was recovered) for the maintenance of four patients at Broadmoor, and five (of whom one has since died) in the West Ham Union, Hanwell, Colney Hatch, and Banstead Asylums, 32*l.* for a gratuity to the captain of a vessel while in charge of a lunatic, and 7*l.* paid as interest on the balance of pay due to a conductor who had become insane. A sum of 20*l.* paid for the conveyance of a lunatic to England in the previous year was recovered in 1887-88, and is included in the receipts. As the four patients at Broadmoor are criminal lunatics, their maintenance is imposed on the Government of India by Act 14 & 15 Vict. c. 81, s. 3; but the cost of two is recovered from their pension and annuity. In 1866 orders were given that, under no circumstances, were insane natives of India to be sent to England, and that European lunatics should only be sent when their transfer to Europe was likely to promote their recovery, or when there was reason to believe that they had relations able and willing to bear the cost of their maintenance. There are only four cases (besides those at Broadmoor) of which the cost is now borne by the Secretary of State.

Despatch to India, 8th February 1886, No. 15 (Public).

33. We now come to the political charges.

34. *Mission to the Court of Persia.*—Under an arrangement made in 1835 the East India Company agreed to contribute 12,000*l.* a year towards the maintenance of the Mission to the Court of Persia. When, in 1858, it was placed under the Government of India, the Imperial Government agreed to contribute 5,000*l.* towards the cost of that year; and on the Mission being, in 1859, re-transferred to the Foreign Office, they declined to consent to any revision of the payment. Hence it became recognised that the two Governments should bear the expense in the proportion of 5 to 12, subject to the condition that 12,000*l.* was the maximum for which India was liable.

See Fifth Report of Committee on Home Charges in 1880.

35. In 1871 it was brought to the notice of a Select Committee of the House of Commons on the Diplomatic and Consular Services that India was paying 12,000*l.* out of an average total of 15,122*l.* a year, and they recommended that the charge on Indian revenues should be diminished. In 1877, and again in 1879, the Secretary of State in Council demurred to a continuance of the rate of 12,000*l.* a year, and in 1880 it was agreed that the payment should be 10,000*l.* per annum for three years, an arrangement which has been twice renewed for similar periods. The present agreement will expire on the 31st of March 1889, and the terms of renewal are now under consideration in the Political Department.

Despatches to India, 21st October 1880 and 4th October 1883, Nos. 91 and 92 (Political), and Minute of Council, 1st December 1885 (Political).

36. *Diplomatic and Consular Establishments in China.*—In 1878-79 the amount to be paid by India in respect of the Diplomatic and Consular Establishments in China was under discussion, and the amount of 15,000*l.*, at which the annual contribution was eventually fixed, was not paid on account of that year till 1880-81; the Government of India had claimed that it should "be limited to a fixed sum of 10,000*l.* per annum;" but the Treasury refused to admit so great a reduction of the amount payable under the former system, by which India paid one-third of the net cost, the total expenditure on the China services having then risen to upwards of 50,000*l.* a year, exclusive of building

Despatch to India, 20th January 1881, No. 32 (Financial).

building charges and non-effective services. The Marquis of Hartington accordingly agreed to the payment being taken at 15,000*l.* a year for the seven years ending on the 31st of March 1883; and this has been twice renewed for periods of three and four years respectively.

Despatches to India, 22nd March 1883 and 27th May 1886, Nos. 93 and 142 (Financial).

37. On the last occasion the Treasury, on their side, stipulated that the amount of the contribution should be reconsidered at the end of the term; and the Government of India also asked to have an opportunity of expressing their opinion on the subject before the term arrived for a new settlement, in reply to which request they were informed that any representations which they might make would receive careful consideration.

Letter from Treasury, 4th May 1886, F. 1744.
Letter from India, 16th July 1886, No. 213 (Financial).
Despatch to India, 23rd September 1886, No. 276 (Financial).

38. The former Committee on the Home Charges, in their Report dated the 16th of March 1880, when the amount of payment was under discussion, expressed a decided opinion that "no payment at a rate exceeding 10,000*l.* a year should be made until some "agreement is come to between the parties;" and they drew the Secretary of State's special attention to the following points:—

"(1.) The agreement of 1834, as modified in 1836, was, that India should bear one-third of the expense of an establishment not believed to be likely to increase, but of which the charges were definitely fixed, at first at 22,900*l.*, but afterwards at 11,600*l.*, to which it was understood that the charge was to be limited. It is, therefore, unreasonable to say that this pledge has bound the successors of the East India Company to pay a third of the cost, whatever it may be, for ever.

"(2.) The Secretary of State for India protested against the increasing charge on India when, in 1860, it had risen to an average of 9,754*l.*, and claimed that the payment should be fixed. He at first said that he was only prepared to agree to pay 4,000*l.* a year, but in 1862, when the counter-claim in regard to Aden was rejected, he declined to sanction any payment for China.

"(3.) Notwithstanding this protest, and the similar one made in 1874, the claims for the Indian share have steadily risen in amount to an average exceeding 20,000*l.* per annum.

"(4.) The original agreement was not based on the interest of the Government of India in the opium revenue, but on the extent to which the people of India were concerned in the trade with China. It does not, however, appear to have been assumed that the measure of the interests of the two countries was to be found in their respective shares of the total imports and exports. Relatively the trade of England with China has developed to a greater extent than that of India, and it cannot be argued that the Indian trade is that of the natives of India alone, and that the United Kingdom has no interest in protecting the trade of British merchants, because the latter direct their operations from India. Moreover, even as regards the trade with India, it is rather the interests of the carrying trade, of which a large portion is British, than those of the Indian producer, for whose protection the British consular authorities are required.

"(5.) It is no part of the duty of this Office to suggest that the Colonies ought to bear any share of the expense incurred in China; but, if the British Government does not think it necessary to make a demand on them, that is no reason why they should increase the charge falling upon India. Under the present arrangement, if a great trade were to be developed between Australia or the Straits Settlements and China, in rivalry with and in detriment to the Indian trade, and if, in consequence, more consuls had to be maintained at new ports, the people of India would have to pay for one-third of the extra cost, while the Colonies would contribute nothing.

"(6.) While we do not think that the existing circumstances of the trade would justify any demand on India if the question had now to be determined for the first time, yet, looking to the past history, and to the fact that the maintenance of British consuls in China is undoubtedly of use for the protection of the opium revenue of India, we admit that it is not unreasonable that she should now pay a larger amount than was settled in 1836. We think, however, that an increase from 4,000*l.* to 10,000*l.* per annum is a contribution more than ample to meet the justice of the case."

39. We concur in the views of the former Committee, and consider that no time should be lost in obtaining the opinion of the Government of India on the subject.

40. *Secret Service Money.*—In 1859 it was resolved that a sum of 2,000*l.* should be placed at the disposal of the Secretary of State for Secret Service, he undertaking to make, on relinquishing his office, such a declaration as is made by any other Secretary of State in regard to the disbursement of the money. No further amount was placed at the Secretary of State's disposal for such purpose till 1871-72, when another sum of 2,000*l.* was authorised. Since that date 1,000*l.* was granted in each of the years 1874-75, 1875-76, 1877-78, 1880-81, and 1882-83, 5,000*l.* in 1885-86, and 1,000*l.* in 1887-88.

41. It has been recently proposed by the Treasury that Ministers who are responsible for the expenditure of Secret Service money shall be required to give a certificate in the following form:—

Report from the Committee of Public Accounts, 1st August 1888, paragraph 15.

"I hereby certify that the amount actually expended "by me, or under my direction, for Secret Service, in the year ended 31st March 188 , "was *l.*; and that the balance in my hands on the said 31st March was *l.*; "and I further solemnly declare that the interests of the public service required that the "above payments should be made out of the Secret Service Fund, and that they were "properly so made." We are of opinion that the Secretary of State for India should adopt the form which may be finally accepted in regard to other Ministers.

42. *Afghan Boundary Commission.*—The payments in England in connection with the Afghan Boundary Commission amounted to 3,062*l.* in 1884-85, 1,616*l.* in 1885-86, 707*l.* in 1886-87, 3,136*l.* in 1887-88, and 715*l.* in 1888-89. The payments in 1887-88 consisted of,—

Despatch to India, 24th March 1887, No. 19 (Political).

	£.
Deputation and subsistence allowances to Sir J. West Ridgeway and his staff, while detained on duty in Europe	2,140
Travelling expenses to and from St. Petersburg of ditto, ditto	403
Outfit allowance of the Russian interpreter	40
Pay and outfit allowance of Major Peacocke and Captain Yate, on proceeding to complete the demarcation of the rectified Afghan frontier	425
Instruments for ditto	78
Passage to Calcutta of Mr. Clarke, in charge of the records of the Commission	50
	£. 3,136

The special duty of Sir J. West Ridgeway and his staff ceased on the 23rd of September 1887, but advances of pay have been subsequently made to Major Peacocke and Captain Yate from the Home Treasury, while they are employed in Afghanistan.

Despatch to India, 27th October 1887, No. 84 (Political).

43. *Jeddah Consulate.*—In consequence of the constant complaints made against the Consul at Jeddah, it was, at the instance of this Office, determined that he should be not connected with trade; and, in view of the number of pilgrims from India, it was agreed that half of the salary of 700*l.*, and of an allowance of 300*l.* for office expenses, should be borne by Indian revenues, it being understood that credit would be given to India for one-half of the fees received at the Consulate. Owing to the trouble involved in the plan of paying a moiety of the *net* charge, it was, at the suggestion of this Office, determined in 1884 to give for three years an annual amount of 475*l.* (based on the average net cost of the previous three years); and in 1887 the payment was, on the same principle, fixed at 500*l.* for the three years ending on the 31st of March 1889. We see no objection to a triennial revision of the charge on this principle.

Despatch to India, 31st July 1878, No. 67, (Political).

Despatch to India, 21st April 1887, No. 26, Political).

44. The miscellaneous charges of a political character in 1887-88 included 640*l.* in connection with Her Majesty's Jubilee, of which 434*l.* was the cost of entertaining the special Envoy from Persia, and the remainder was chiefly for the travelling expenses in this country of the Native Princes and their suites, and the officers in attendance on them.

An

An expenditure of 131*l.* was also incurred in the employment of Brigadier-General Sir William Lockhart and Colonel Woodthorpe, in preparing an account of their travels with the Gilgit Mission.

45. *Literary Grant.*—Under the head of Scientific and other Minor Departments, the first charge is one of 3,369*l.* for objects of a literary, scientific, or antiquarian character. In 1877 it was deemed advisable to lay down regulations as to the principles on which additions should be made to the India Office Library, and the patronage of Government be extended to literature and science; and among the rules it was ordered that all departmental propositions should be referred to the Library Committee, who should consider any special expenditure not provided for in the Indian Estimates, and that such expenditure should never exceed 3,500*l.* in any one year.

Despatch to India, 12th July 1877, No. 72 (Public).

46. More recently, on the 25th of January 1887, the rules were formulated with greater precision; and it was determined that "the "Literary Grant should be fixed at 3,500*l.* per annum, "which sum shall include all expenditure connected "with the Library of this Office (exclusive of the salaries and allowances of the Librarian "and his permanent and temporary staff), and all expenditure on the purchase, "publication, patronage, binding, and repair, of all books, maps, pictures, publications, "and works of art of every kind, incurred under the sanction of the Secretary of State "in Council, with the exception of such as, for special reasons, the Library Committee "may recommend should be excluded from this grant, and exclusive of any deputation "allowances or salaries of officers from India engaged on literary work in this country. "If the appropriations chargeable to this grant in any one financial year fall short of the "sum of 3,500*l.* in all, the grant for the following year shall not on that account be "increased." . . . . . "Expenditure incurred on behalf of, or at the request of, "the Governments of India, Madras, or Bombay shall not be chargeable to the Literary "Grant."

Minute of Council, 25th January 1877, (R. and L. 75).

47. The expenditure charged against the Grant has been as follows:—

	£.		£.
1877–78 - -	1,076	1883–84 - -	2,568
1878–79 - -	1,088	1884–85 - -	1,685
1879–80 - -	3,195	1885–86 - -	2,266
1880–81 - -	2,422	1886–87 - -	3,492
1881–82 - -	3,262	1887–88 - -	3,369
1882–83 - -	3,514		

48. The amount spent in 1887-88 may be thus divided:—

	£.
Encouragement of the publication of Oriental works, translations, and dictionaries - - - - - - - -	1,604
Purchase of books for the Library, binding, &c. - - -	482
English works on Indian subjects, maps, and photographs -	779
Subscriptions to the Indian Institute and Royal Asiatic Society	410
Portraits - - - - - - - - - - - -	94
	£3,369

49. It appears to us that the sum of 3,000*l.* is as much as should now be granted for the purpose in any one year. This reduction will be the more easy to effect if the reports of the Archæological survey are in future produced in India, as has been recently suggested to the Government of India.

Despatch to India, 16th August 1888, No. 49 (Public).

50. "*Imperial Gazetteer of India.*"—In the preparation of a new edition of the "Imperial Gazetteer of India," 1,189*l.* was spent in 1887–88, as compared with 2,999*l.* on a similar work in 1878–79. The total amount spent on the revised edition has been,—

	£.
For editorial work - - - - - - - - -	398
„ printing - - - - - - - - - -	3,725
„ binding - - - - - - - - - -	1,882
	£. 6,005

The work is completed.

51. *Archæological Survey.*—A sum of 358*l.* was paid on account of the deputation allowance of Dr. Burgess, the Archæological Surveyor of India, and of his return passage to India and contingent expenses. As long ago as 1874, when Dr. Burgess was in charge of the Archæological Survey in Western India, the Government of Bombay determined that he should be allowed to come to this country every year, with a reduced salary, on the ground that his work could be more economically performed in this manner than by his remaining in India; and this plan appears to have been continued in operation ever since. The pay of Dr. Burgess is now 1,500 rupees a month when in India, and 80*l.* when on deputation in England. In the report of the Finance Committee in India in 1886 it was pointed out that this admitted of his drawing in England considerably more than two-thirds of his Indian rate of pay; and that an arrangement was objectionable which removed the officer for half the year from the direct supervision of the department over which he was placed. Concurring in this opinion, we recommend that the Government of India be directed to reconsider the subject, especially as, when the Archæological reports are no longer produced in this country, the annual visits of the Director General to England appear to be unnecessary.

Vol. II., p. 193.

52. *India Museum Collection at Kew.*—A payment of 535*l.* was made in 1887–88 for the contingent expenses of the India Museum Collection at Kew. Of this, 200*l.* was for the salary paid (in addition to a pension of 200*l.*) to Dr. Cooke, who was formerly employed in the India Museum, and whose retention at Kew, sanctioned for five years at the time of the transfer of the collection from this office, has been renewed for a second period of five years, which will expire at the end of 1889; 135*l.* was the charge for an Assistant in the Herbarium, who was appointed in 1883 on a salary of 100*l.*, rising to 160*l.*, his duty being to devote himself exclusively to Indian botany, and in particular to the service of the principal Indian Herbariums; and 200*l.* was the maximum amount authorised for minor disbursements in connection with the Indian collection.

Letter to Board of Works, 16th August 1879, No. 4946.

Letters to Royal Gardens at Kew, 5th September and 3rd October 1884.

Despatch to India, 6th September 1883, No. 160 (S. & C.).

Letter to Board of Works, 16th August 1879.

53. *Tide Tables for Indian Ports.*—A sum of 539*l.* was paid to Mr. Roberts for the preparation of tide tables for Indian ports for 1888, and 295*l.* was also paid for printing and binding the work. In 1878 measures were taken, at the request of the Government of India, for the construction of a machine for the calculation of tides; on its completion it was determined that the machine should be retained in England, and the tides be calculated by Mr. Roberts in this country. The following amounts have been paid:—

Despatch to India, 9th May 1878, No. 21 (Geographical).

Despatch to India, 4th September 1879, No. 44 (Geographical).

	£.		£.
1880–81	672	1884–85	589
1881–82	480	1885–86	719
1882–83	627	1886–87	784
1883–84	721	1887–88	834

Of the expenditure in the last year, 539*l.* was paid to Mr. Roberts, and 295*l.* for printing and binding. The increase is due to the larger number of ports for which the calculations are made, the number being 15 for 1882 and 28 for 1889; and, in view of this fact, we think that the rate of the remuneration should be reconsidered. The tables are sold in India, and a sum of 26*l.* is repaid by the Ceylon Government; we assume, therefore, that a considerable portion of this expenditure is recovered.

54. *Remuneration of Officers specially employed, and Miscellaneous Expenditure.*—Under the head of Remuneration to Officers specially employed, and Miscellaneous Expenditure debitable to minor departments, the payments were 2,795*l.* in 1878–79 and 1,385*l.* in 1887–88. Of the latter, 690*l.* was for Mr. Barrington Brown's mission, and 21*l.* for Mr. Ball's report, in connection with the ruby mines in Burma. A payment of 150*l.* was made for the salary of an interpreter at the Consulate at Cayenne, in connection with the emigration thither from India; it has been arranged that this shall be made by a direct remittance from India in future. The reimbursement of the fees paid by a student at the Royal Agricultural College, on his obtaining a diploma at

Despatches to India, 20th October and 8th December 1887, Nos. 80 and 100 (Revenue).

Despatch to India, 20th May 1886, No. 40 (Public).

Despatch to India, 19th February 1885, No. 21 (Revenue).

at the end of his course of instruction, cost 178*l.*; 76*l.* was, at the request of the Government of India, paid to Mr. Lydekker, formerly belonging to the Geological Survey, as the balance due on account of work undertaken by him since his retirement from the service; 140*l.* was for the passage to India of two persons on first appointment; 75*l.* represents the expense of printing and binding 500 copies of a report on specimens of Indian fibre shown at the Colonial and Indian Exhibition; 33*l.* was for the moiety of the cost of conducting an analysis of Oriental alloys; and 22*l.* was paid for the opinion of experts on the value of linseed oil, petroleum, and manganese ore, of which specimens were received from India.

Letter from India, 15th February 1887, No. 39 (Financial).

Despatch to India, 10th March 1887, No. 38 (S. & C.).

Letter to Science and Art Department, 12th May 1887.

55. The territorial and political pensions paid in this country consist of the stipend of Maharajah Duleep Singh, and the allowances of the Bengal Nizamut Family.

56. *Maharajah Duleep Singh.*—The stipend of the Maharajah Duleep Singh is 25,000*l.* a year, to which has to be added 1,729*l.* on account of the moiety of the premiums upon insurances on the life of his Highness to the value of 100,000*l.*, which the Secretary of State in Council undertook to bear from Indian revenues. According to the estimate for 1888–89, this amount will be disposed of in the following manner:—

Despatch to India, 30th November 1876, No. 136 (Political).

	£.
Allowance to the two eldest sons (2,500*l.*, of which 500*l.* is temporarily withheld in repayment of an advance)	2,000
Ditto to the younger children	3,000
Ditto to the trustees, for contingencies	1,000
Ditto to the executive guardians	800
Annuities charged on the stipend	1,140
	7,940
Premiums on insurance of the Maharajah's life	3,304
Interest on advances of 138,000*l.*	5,664
	16,908
Balance undrawn	9,821
	£. 26,729

57. The payments in 1887–88 were in several respects different, as a revision of the allowances was made in consequence of the death of the Maharani on the 10th of September 1887. A special advance of 1,500*l.* was made to the eldest son, which is to be repaid by instalments in the course of three years; and a payment of 600*l.* was sanctioned on account of the outfit procured by the Maharani for a visit to India in 1886.

Despatch to India, 16th February 1888, No. 9 (Political).

Despatch to India, 13th October 1887, No. 73 (Political).

58. *Bengal Nizamut Family.*—The payments to the Bengal Nizamut Family amounted in 1887–88 to 900*l.* Under an arrangement made in August 1885, annuities of 100*l.* each were granted to four sons of the late Nawab Nazim till they attain the age of 21, and of 300*l.* for life to the mother of the three born in India. A further payment of 200*l.* is made to the wife of Nawab Syed Ahmed Ali, which is recovered from his stipend in India.

Despatch to India, 7th January 1886, No. 1 (Political).

Despatch to India, 9th March 1871, No 35 (Political).

59. We have no remark to make on these pensions.

60. Under the head of Miscellaneous the following charges occur:—

	1878–79.	1887–88.
	£.	£.
Cost of Insignia of the Orders of the "Star of India," the "Crown of India," and the "Indian Empire" - - - - - - - - -	4,138	4,300
Composition in lieu of stamp duty on India Bonds and Debentures - - - - - - -	425	188
Sundries - - - - - - - - -	13	5

	£.
* 1879-80 - - - -	1,194
1880-81 - - - -	81
1881-82 - - - -	165
1882-83 - - - -	189
1883-84 - - - -	1,209
1884-85 - - - -	257
1885-86 - - - -	184
1886-87 - - - -	166
	£. 3,445

61. *Insignia of Indian Orders.*—The expenditure on the Insignia of the Indian Orders was exceptional in both of the years under comparison, those of the Indian Empire and the Crown of India having been instituted in 1878, and the former having been enlarged in 1887. In the eight years intervening, the expenditure has averaged about 430*l.**

62. In 1887–88 the expenditure was thus divided:—

	£.	£.
Star of India:		
Insignia for his Highness Maharajah Holkar -	805	
6 C.S.I. Badges - - - - - - - -	303	
		1,108
Indian Empire:		
10 G.C.I.E. complete Insignia - - - -	1,077	
32 K.C.I.E. Badges - - - - - -	1,342	
43 C.I.E. Badges - - - - - -	452	
Special Star for Her Majesty the Queen - -	14	
Insignia for his Highness the Rao of Kutch -	44	
Printing Statutes of the Order - - - -	23	
Stamp Duty on Letters Patent - - - -	20	
		2,972
Crown of India:		
4 Badges - - - - - - - - - - - -		220
	£.	4,300

63. The scale of charges has been lately reduced, and a new agreement made with Messrs. Garrard, the cost of the decorations being lower by from 9 to 26 per cent., except in the case of the C.I.E. badge, which is increased by 15*s*. The former and the present scale are as follows:—

Minute of Council, 19th December 1887.

	Former Price.	Present Price.
	£. s. d.	£. s. d.
Star of India:		
G.C.S.I. - - - - - - -	895 - -	660 - -
K.C.S.I. - - - - - - -	110 - -	84 - -
C.S.I. - - - - - - - -	57 - -	48 10 -
Indian Empire:		
G.C.I.E. - - - - - - -	107 14 -	94 14 -
K.C.I.E. - - - - - - -	41 19 -	37 19 -
C.I.E. - - - - - - - -	10 10 -	11 5 -
Crown of India:		
C.I. - - - - - - - -	55 - -	50 - -

64. *Composition*

64.– *Composition in lieu of Stamp Duty on Bonds and Debentures.*—Authority was given to the Treasury, by an Act of 1835, to make a composition, by means of an annual sum, for any term not exceeding five years, in lieu of the stamp duties on Indian Bonds; and, in the several Loan Acts empowering the Secretary of State in Council to raise money in England a clause is inserted making that provision applicable to his bonds and debentures. Up to 1884 payment was made at the beginning of each half-year, at the rate of 25*l.* per annum for each million, or part of a million, on the highest amount in circulation during the preceding six months. In that year the Treasury proposed to raise the rate to 50*l.*, on the ground of the insufficiency of the then existing amount, as compared with that chargeable on Foreign and Colonial bonds. The justice of this comparison was disputed by the India Office, who, after a good deal of correspondence, proposed as a compromise, a payment of 37*l.* 10*s.* per million or part of a million, the bonds issued as security for temporary advances from the Bank of England being exempted from stamp duty in any form; and to this the Treasury agreed, provided that, in the case of temporary loans, repayment were made within six months. The amount of the debentures outstanding, in respect of which payment was made in 1887-88, was 5,000,000*l.*, as compared with between 6,000,000*l.* and 7,000,000*l.* of bonds, and over 10,000,000*l.* of debentures, in 1879-80.

5 & 6 Will. IV., c. 64, s. 4.

Letter from the Treasury, 19th June 1884, F. 2519.

Letter to the Treasury, 31st July 1884.

Ditto, 21st July 1885, F. 2786.

Letter from the Treasury, 8th August 1885, F. 3021.

65. *Hylord's Gift.*—The sum of 5*l.* under the head of Sundries represents two annual payments, together amounting to 4*l.* 13*s.* 4*d.*, made to the rector and parish of St. Olave's, in consequence of an indemnity given by the East India Company to the East and West India Dock Company, against an old claim that existed, under the name of "Hylord's Gift," upon a piece of land sold to the latter Company.

66. Under the head of Buildings and Roads there are certain minor charges to which we may here refer.

67. *Passage of Assistant Engineers.*—An expenditure of 700*l.* was incurred in 1887-88, as compared with 2,314*l.* in 1888-89, in providing passages for Assistant Engineers on their first appointment to the Public Works Department. This is in accordance with the general rule to which we have alluded in the 9th paragraph of our Second Report.

68. *Practical Training of Native Engineers.*—In 1882 it was determined to allow the Government of India to send to this country annually two Native Assistant Engineers, on full pay, to be trained in England in the same manner as passed students of the Royal Indian Engineering College, and to visit important works in progress. The Government also agreed to pay the usual engineering fees on their account. The first experiment was not very successful; but the Government of India was desirous of giving it a further trial. The reports obtained from the Local Governments as to the results were, however, by no means encouraging; and the Secretary of State has declined to sanction a continuance of the practice as a general rule, while intimating his readiness to consider favourably any cases of a very special character which may be recommended in the public interests. In such instances the officers are to be persons defined by statute as natives of India, who are to receive in England two-thirds of the rate of their Indian pay, and the assistance from the Government is to be restricted to a grant of 1,000 rupees in each case, towards the cost of the passages. The charge in this country in 1887-88 was 1,505*l.* for the pay of four officers, 21*l.* for their travelling expenses, and 50*l.* for the return passage of one, making a total of 1,576*l.*

Despatch to India, 28th September 1882, No. 53 (Public Works).

Despatch to India, 21st June 1883, No. 36, (Public Works).

Despatches to India, 15th May and 6th November 1884, Nos. 27 and 70 (Public Works, and 24th March 1887, No. 13 (Public Works).

Despatch to India, 8th December 1887, No. 69 (Public Works).

69. *Miscellaneous Public Works Expenditure.*— An exceptional charge of 250*l.* was incurred in 1887-88 for an advance made to Mr. Mannaberg, a mining engineer, who was deputed to India to report on the Barrakur Ironworks, with a view to their sale to a company. The deputation of an officer to attend the Railway Conference at Milan cost 155*l.*; the expenses of officers visiting works while on leave of absence amounted to 68*l.*;

the passage and travelling expenses of an overman at the Dandot Colliery, and an advance of pay to him, amounted to 51*l.*; and 30*l.* was paid for the passage of an electrical engineer required for the Viceregal Lodge at Simla.

We have, &c.,
J. A. Godley.
B. W. Currie.
R. Strachey.
R. Hardie.
J. B. Peile.
A. C. Lyall.

EIGHTH REPORT of the Special Committee on Home Charges, 11th January 1889.

My Lord,

IN our investigation into the Stores Department, the first question which presented itself was the consideration whether it was desirable to maintain the system of purchasing, through an agency in this country, the stores of European manufacture which are required by the several Governments and local authorities in India. To some extent this is covered by our First Report, in which, assuming that there is a Stores Department in England, we expressed the opinion "that the purchase in India "of European stores is apt to lead, under the present system, to waste and extra-"vagance (see Report of Indian Finance Committee, Vol. II., p. 281); and that no "real economy is effected by buying in India European goods which would otherwise "have to be procured through the Stores Department in England, inasmuch as the "merchant who sells European goods to the Government in India, besides taking his "profit, must necessarily protect himself, by the price which he charges, against all "possible charges incidental to the voyage to India, and against all risk of loss by "exchange."

2. We have now made a much more detailed examination into the organisation of the Stores Department, and have weighed the arguments to be adduced for its maintenance or its abolition. The latter course would to a certain extent reduce the Home Charges, by throwing on the local authorities in India the duty of meeting in that country the cost of the stores supplied, instead of meeting the Secretary of State's bills drawn for purchase in England; but the advantage to be gained thereby would be rather apparent than real, and would be much more than counterbalanced by the manifest disadvantages which it would entail.

3. In the first place, as was shown in the Report of the Indian Finance Committee above quoted, if European stores were purchased in India, an addition of possibly as much as 20 per cent., and certainly of very considerable magnitude, would be made to their cost. Further, we feel satisfied, as regards articles specially ordered from England through local firms, that, if they were sent out without previous inspection, either their rejection on arrival would give rise to grave discontent and constant complaints as to the fairness of such rejection, or, in order to avoid the delay and difficulty attendant on that course, the indenting officers would accept articles of an inferior quality, and the service would consequently suffer. The risk of such rejection, and the uncertainty attending it, would, moreover, lead the contractors to protect themselves by charging a higher price. Again, a large portion of the stores is required for military purposes, and can only be obtained from the War Office; it would, consequently, be always necessary to maintain an agency for the correspondence with that Department, for the protection of the interests of India, and for the due shipment of the articles to their several destinations.

4. We consider, therefore, that it is necessary to maintain an organisation in this country, for the purchase, inspection, and shipment of stores of European manufacture needed by the various departments in India, and more especially for the supply of railway materials, which form so important a part of the charge under this head.

5. The next point for determination is whether the existing system of purchase is the best. In some instances a public advertisement is issued inviting tenders, and the lowest is accepted, subject to the approval of the Chairman of the Stores Committee, unless there is special reason against it, in which case the acceptance of the higher tender must be approved also by the Under Secretary of State, and the recommendation must be confirmed by the Secretary of State in Council; if a tender be made by a foreign firm, it must be approved by the Secretary of State before it is accepted.

6. A second

6. A second course is to invite a number of selected firms to tender; and, as the department in such cases only invite tenders from those as to whose character they are satisfied, the rule is to accept the lowest unless it is coupled with conditions which justify its being set aside. If the value of the stores exceeds 2,000*l.*, and not more than four tenders have been invited, the previous approval of the Secretary of State is required for the acceptance of the tender.

7. Similar conditions apply to the cases where only a single tender is invited. In very rare cases purchases are made through a broker.

8. This system of purchase was recommended by the Select Committee of the House of Commons on the Purchasing Departments in 1874; and we are of opinion that it is advantageous to the Government of India, and in accordance with the wishes of Parliament and the reasonable expectations of the public.

9. The next question to be considered is the method of inspection, and the cost of the agency for the purpose. The necessity for a very strict and thorough inspection, involving a large staff of inspectors, is an immediate consequence of the system of purchase by public tender. The articles more specially connected with the construction and maintenance of the railways (including permanent way, bridges, rolling stock, &c.), are supplied under the supervision of the Consulting Engineer, who is charged with the preparation of designs for large portions of the work. His salary is 1,200*l.* a year, and the expenses of his inspecting staff are paid on bills periodically submitted for work done. Including his salary, the inspecting expenses, and the cost of analyses, drawings, advertisements, &c., these charges amounted in 1887–88 to 12,113*l.*, the cost of stores inspected being 910,906*l.*, so that the charge for inspection was 1·330 per cent.

10. Excluding stamps and malt liquor, for which special arrangements are made, the stores of all other descriptions obtained from contractors, the cost of which, in 1887–88, was 635,136*l.*, as shown in the margin,* were inspected either at the depôt or on the contractors' premises, by the staff of the Stores Department. In one or two cases it is possible, with some approach to accuracy, to determine the cost of the inspection, as follows;—

	£.	£.
* Miscellaneous railway stores - - - -		56,179
All other stores obtained from contractors - -		697,012
		753,191
Deduct,—	£.	
Stamps - - - - - -	104.591	
Malt liquor - - - - - -	13,464	
Not inspected by Store Department - - -		118,055
	£.	635,136

Articles.	Cost.	Inspection.	Percentage.
	£.	£.	
Cloth - - - -	53,227	510	·958
Stationery - - -	68,279	360	·527

For the greater part, however, it is impracticable to allocate the salaries of the examiners and supervisors to special articles; and we can, therefore, only state the general results.

11. The total amount paid in 1887–88 for the purchase of stores sent to India was 2,077,770*l.*, to which must be added 193,480*l.* for freight, and 56,728*l.* for arms and clothing taken by troops, making a total cost of 2,327,978*l.*

12. In estimating the cost of the Stores Department, it is necessary to allow for interest on the capital outlay on the buildings, and for depreciation on account of the terminable character of the ground leases. On the main building the outlay, including work done between 1880 and 1882 to give greater security against fire, is 64,007*l.*, on which interest at 3½ per cent. is 2,240*l.* The lease was for 99 years, and 77*l.* must be allowed to replace the capital outlay within that time. The cost of purchasing the adjoining premises and machinery in 1873, and the additional expenditure thereon, amounted to about 15,700*l.*, on which the annual interest is 549*l.*; to which must be added 320*l.* to replace the principal sum in 29 years, the length of the lease. The total annual charge for interest and depreciation is, therefore, 3,186*l.*, and the entire cost of the Stores Department in 1887–88 may be stated as follows:—

	£.	£.
Salaries of Staff { India Office	12,836	
Salaries of Staff { Depôt	14,176	27,012
Wages		11,169
Rent, repairs, fuel, police, travelling expenses, and other contingencies		10,089
Stamp branch		3,877
Professional inspectors, and miscellaneous charges		5,796
Railway stores: consulting engineer and staff, &c.		12,113
Interest on capital outlay, and depreciation		3,186
		£. 73,242

This is equal to a charge of 3·15 per cent. on the prices now paid, and would be considerably less if the same quantity of articles were being supplied at the prices prevailing ten years ago. As a matter of fact, the reduction of prices has been such as to prevent a comparison of the figures for 1878-79 and 1887-88 respectively from giving any adequate indication of the extent to which the quantity of stores supplied, and the consequent work of the Department, have been increased.

13. It is, however, necessary to point out that the total cost of the stores includes the value of those supplied through the War Office, Admiralty, Inland Revenue, and Stationery Office, on which special rates are paid for inspection and other charges. If the payments for inspection of all kinds be deducted, and the remainder of the charges be distributed over the whole of the stores, both those obtained directly by the Stores Department, and also those obtained through other public offices, but entailing much correspondence and clerical labour in this office, the cost, excluding inspection, was 45,874*l.*, or 1·971 per cent. Adding this to the percentages for inspection given above, we obtain the following figures as the cost of supply for certain articles:—

Railway materials	1·330+1·971=3·301 per cent.
Cloth	·958+1·971=2·929 „
Stationery	·527+1·971=2·498 „

14. This percentage of cost is, in our opinion, moderate, and in most cases compares favourably with the rates charged by other Departments, namely:—

War Office, for clothing (including inspection, clerical labour, packing, and issue, but not packing material)	3·00 per cent.
War Office, Ordnance (5 per cent., less ¼ per cent.)	4·7375 „
Admiralty, stores	10·00 „
„ victualling	2·50 „
Stationery Office, publications	5·00 „
Inland Revenue, malt liquor	2·911 „
„ „ stamps	3·706 „

15. That the examination of stores at the Depôt is performed thoroughly, and is necessary, is proved, in our opinion, by the frequent rejection of articles inspected, as well as by the comparative rarity of complaint by contractors on the one hand as to those rejected, and by officers in India on the other hand as to the character of those supplied. It may, we think, be accepted that the cost of inspection is fully recouped by the lower prices paid for the articles under the existing system of purchase.

16. With reference to the rates charged by other Departments of the Government, we may observe that the manner in which the War Office charges shall in future be calculated is at present under the consideration of the two Offices, and it is unnecessary for us to say anything further. The rates for the Admiralty were determined in 1875, on the understanding that, when work was done specifically for the Government of India or the troopships, no percentage was to be added to the cost prices, and that corresponding rates were to be charged in India when stores and labour were supplied to Her Majesty's ships; we see no need to disturb this arrangement.

Despatch to India, 14th October 1875, No. 517 (Financial),

17. The Stationery Office charge 5 per cent. on their publications, to which arrangement there appears no objection; a very considerable economy, estimated at 2,680*l.* a year, was effected in 1881, by the provision of the stationery required for India being undertaken directly by the Stores Department.

18. The

18. The arrangement for the examination of malt liquor by the Inland Revenue Department was effected in 1879, and was estimated to produce an annual saving of 1,386*l.* At that time the quantity of malt liquor supplied from England was considerable, and for four years the average charge was only about a half per cent. on the cost. Since 1883-84, however, there has been a remarkable reduction, to the extent of nearly three-fourths, in the quantity sent to India, owing to the development of breweries in that country, but the average payment for inspection has been reduced by only one-fifth, and the result is that the percentage has risen to nearly 1½ per cent. on the average of the last four years, and to nearly 2 per cent. in the last two years. An application was made about two years ago to the Inland Revenue Department to reduce the charge; but they were unable to do so. We are of opinion that another endeavour should be made to place the arrangement on a more satisfactory financial footing, unless, indeed, the whole supply can be obtained in India.

	Cost of Malt Liquor.	Inspection.	Per-centage.
	£.	£.	
1880-81 - -	92,704	362	·390
1881-82 - -	78,523	405	·516
1882-83 - -	91,242	457	·501
1883-84 - -	105,360	479	·455
Average -	91,957	426	·463
1884-85 - -	40,709	487	1·196
1885-86 - -	25,837	337	1·304
1886-87 - -	14,156	293	2·070
1887-88 - -	13,464	239	1·775
Average -	23,541	339	1·440

19. The payment for Stamps was settled in 1886, when the management of the supplies was transferred to the Inland Revenue Department, with a saving of 867*l.* in the salaries paid annually, from which must be temporarily deducted pensions amounting to 417*l.* We have no remarks to make on this branch of the subject.

20. We have carefully considered the strength of the staff employed at the India Store Depôt, and are of opinion that the services of a Superintendent and Assistant Superintendent are necessary, and that there is no reduction in numbers or salaries which we can at present recommend, other than those now under the consideration of the Secretary of State in Council, although here, as elsewhere, the possibility of effecting an economy should always be carefully considered whenever a vacancy occurs, more especially in view of the fluctuation in the demands for stores from time to time. We would add that the salary of the inspector of scientific instruments appears to us higher than need be given to his successors.

21. The possibility of reducing the clerical branch of the Stores Department is a question which may be better treated under the head of Administration, when we report on the India Office generally.

22. We desire that our remarks in this Report on the system of purchase of European stores in England may be read in connection with our First Report, in which we expressed the opinion that, subject to proper supervision, local purchase in India might be extended. We cannot doubt that the transfer from this country to India of the purchase of stores not produced there, but imported from England, would considerably increase the charge for stores; but, as regards goods which can be produced in India, it would be an obvious advantage if the Government of that country could draw its supplies more largely from local sources.

23. We conclude this Report by appending two tables which have been laid before us, exhibiting for 10 years the value of the stores supplied, the charges of the Department, and the rate per cent. which those charges bear to the value of the stores. It will be observed that there is an increase of 6,772*l.* in the charges of the Department in 1887-88, as compared with 1878-79; this is due partly to the increased amount of the stores sent to India, and partly to an alteration of system, believed to have been productive of considerable economy, under which the payment of commission for freight has been added to the cost of the Department; nevertheless, the proportion which the charges bear to the cost of the stores has been reduced from 3·39 to 3·01 per cent.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

APPENDICES.

TABLE No. 1.

STATEMENT of Payments made in each of the Ten Years from 1878–79 to 1887–88 inclusive, for the Purchase of Stores for India, under the direction of the Director-General of Stores, including Stores obtained from the Manufacturing Departments of the English Government.

HEAD OF SERVICE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stamps	41,356	37,103	31,412	32,674	44,776	27,715	45,428	48,321	44,303	54,067
Post Office	17,159	27,008	31,101	22,705	27,555	32,525	44,143	36,650	48,597	49,281
Telegraph (India)	31,928	43,294	51,749	46,552	72,744	105,979	128,303	138,556	66,863	79,553
Indo-European Telegraph	12,824	17,174	2,400	4,780	8,314	7,616	16,780	85,611	7,201	10,172
Mint	8,868	8,153	3,269	18,568	5,680	3,920	9,352	21,177	6,123	4,389
Marine : Coals	5,086	10,172	8,624	16,095	9,976	8,940	13,623	6,891	5,614	7,006
Miscellaneous	15,954	38,923	37,125	116,292	66,887	67,579	39,475	54,593	139,424	46,850
Scientific and other minor Departments	5,469	7,131	8,213	6,450	4,726	9,028	8,439	7,204	9,120	10,830
Stationery and printing	161,862	85,898	62,957	110,120	151,227	102,668	123,354	65,671	79,897	80,723
Army : Clothing for European troops	132,010	214,930	276,866	186,350	156,960	125,179	148,194	190,458	208,322	178,386
„ for Native troops	45,739	55,833	44,592	61,381	28,764	54,233	41,498	48,659	38,336	36,406
Ordnance and Miscellaneous	236,925	193,385	130,033	131,829	162,358	153,395	129,371	408,863	275,433	294,713
Medical	57,823	49,975	46,897	30,340	15,925	15,231	17,104	43,270	17,712	44,170
Malt liquor	109,540	66,647	92,704	78,523	91,242	105,360	40,709	25,837	14,156	13,464
Commissariat	33,830	45,372	27,589	11,230	14,281	23,234	19,195	129,547	18,488	19,956
Special Defence Works : India	—	—	—	—	—	—	—	—	—	42,747
Aden (whole cost)	—	—	—	—	—	—	—	—	—	19,808
Military operations in Afghanistan	71,520	167,929	64,737	503	—	—	—	—	—	—
Expedition to Egypt	—	—	—	—	47,389	—	—	—	—	—
Public Works : Buildings and roads	2,696	51,706	2,654	6,167	2,494	6,147	5,217	5,768	5,583	11,659
Sundry heads	3,249	3,119	5,948	1,809	3,368	6,781	4,881	8,055	7,747	1,347
	993,838	1,123,752	928,876	882,368	914,666	855,530	835,066	1,325,131	992,919	1,005,527
Railways : State	610,362	486,286	436,667	316,113	318,304	705,768	776,236			
Frontier	—	205,810	596,533	341,130	74,998	95	175,757	1,634,665	1,208,074	930,855
Southern Mahratta	—	—	—	—	104,036*	36,130*	—			
Rajputana-Malwa	—	—	—	—	—	—	—	81,896*	65*	—
Chargeable to Native States	15,955	102,524	163,997	116,785	121,589	104,357	27,387	10,156	12,087	36,230
Irrigation Works	8,959	3,053	—	—	—	8,213	3,483	4,217	1,943	6,521
Miscellaneous, chargeable to Native States, Local Funds, &c.	75,605	34,953	23,503	27,123	87,965	73,666	89,181	75,747	47,808	98,637
	1,704,719	1,936,378	2,149,570	1,683,519	1,621,558	1,783,759	1,907,110	3,131,812	2,262,896	2,077,770
Freight on Railway Stores :										
State	62,680	61,208	36,668	16,368	30,378	55,774	60,836			
Frontier	—	38,615	98,164	22,360	3,304	2	25,558	141,926	100,940	134,793
Southern Mahratta	—	—	—	—	7,569*	2,851*	—			
Rajputana-Malwa	—	—	—	—	—	—	—	6,787*	3*	—
Chargeable to Native States	319	23,502	26,522	10,985	10,818	7,304	2,376	730	492	4,616
	62,999	123,325	161,354	49,713	52,069	65,931	88,770	149,443	101,435	139,409
Other stores	35,381	40,060	40,129	29,197	34,251	29,206	31,401	44,637	32,465	54,071
	98,380	163,385	201,483	78,910	86,320	95,137	120,171	194,080	133,900	193,480

* Payments in respect of contracts made prior to the railways being taken over by Companies.

India Office,
28 November 1888.

Thos. W. Keith, Accountant General.

TABLE No. 2.

STATEMENT showing the Cost of Stores supplied to India, and the Charges involved in obtaining them and arranging for their shipment.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
COST OF STORES.	£	£	£	£	£	£	£	£	£	£
Railway stores	626,317	774,620	1,197,197	774,028	618,927	846,350	979,380	1,726,717	1,220,226	967,085
Stores obtained from War Office: clothing	153,619	273,157	276,718	182,783	149,413	119,875	157,750	259,238	202,311	167,103
" " " " ordnance	91,195	126,352	65,584	48,544	98,566	56,075	57,316	195,653	82,562	242,378
" " " Admiralty	6,346	17,511	4,456	4,757	5,556	3,784	3,565	1,261	3,461	2,809
" " " Stationery Office	153,600	82,454	57,449	103,574	88,979	6,770	30	1,484	511	1,383
" " " Contractors	673,642	662,284	548,166	569,833	660,117	750,905	709,069	947,459	753,825	697,012
	1,704,719	1,936,378	2,149,570	1,683,519	1,621,558	1,783,759	1,907,110	3,131,812	2,262,896	2,077,770
Freight on the above	98,380	163,385	201,483	78,910	86,320	95,137	120,171	194,080	133,900	193,480
Clothing, arms, and accoutrements taken to India by troops.	61,157	58,781	95,438	55,781	43,043	40,598	52,524	64,883	48,053	56,728
Total	1,864,256	2,158,544	2,446,491	1,818,210	1,750,921	1,919,494	2,079,805	3,390,775	2,444,849	2,327,978
CHARGES OF THE STORE DEPARTMENT, &c.										
Store Department.										
Salaries of Staff: India Office Branch	11,757	11,463	12,248	12,316	12,236	12,322	12,653	12,954	13,094	12,836
" " Branch at the Depot	16,005	15,402	12,649	12,373	12,999	13,316	13,826	14,354	13,833	14,176
Wages of artificers and labourers	11,316	10,942	10,533	9,322	10,012	10,651	10,678	11,307	11,095	11,169
Contingencies:—										
Rent, rates, and taxes	1,161	867	848	826	666	545	593	2,816	900	1,047
Repairs, furniture, and fittings	1,571	1,028	1,651	1,938	1,910	2,260	1,365	2,060	2,206	2,697
Coals, coke, gas, candles, soap, &c.	1,281	1,277	906	927	936	1,195	1,045	1,108	742	738
Travelling expenses of officers of the Department.	2,406	2,076	1,450	1,547	1,798	2,422	1,831	2,276	2,237	2,661
Carriage of stores, patterns, and advertisements.	666	798	442	416	429	483	301	550	483	350
Pay of Police	1,110	1,135	1,193	1,143	1,139	1,434	1,523	1,794	1,828	1,828
Miscellaneous	574	637	170	270	112	293	623	614	869	768
	47,847	45,625	42,090	41,078	42,237	44,821	44,438	49,833	47,287	48,270
Stamp Branch.										
Salaries of Staff	1,231	1,326	1,380	1,436	1,488	1,529	1,546	1,543	753	596
Wages of Examiners and Tellers, and contingencies.	1,559	1,746	1,931	2,121	2,279	2,330	2,741	2,690	*1,455	—
Payment to the Inland Revenue Department for the control and superintendence of the supply of stamps during the year to 30th September 1887.	—	—	—	—	—	—	—	—	—	3,281
	2,790	3,072	3,311	3,557	3,767	3,859	4,287	4,233	2,208	3,877
Commission and Travelling Expenses of Professional Inspectors, &c.										
For telegraph stores, &c.: Messrs. Greener and L. Clark.	1,472	1,329	2,274	1,563	2,173	697	1,492	1,241	576	456
For ironwork: Messrs. Batho, Kirkaldy, Kennedy, and James.	133	352	1,306	275	991	452	1,270	363	740	71
For malt liquor: Inland Revenue Department.	—	69	362	405	457	479	487	337	293	239
For general supplies: ditto, ditto	224	203	156	150	122	170	171	140	200	189
For water-marked paper: ditto, ditto	—	—	—	—	100	50	60	60	60	60
For freight:—										
Mr. Ritherdon	542	309	352	106	—	—	—	—	—	—
Messrs. J. J. Scott and Green (Newcastle)	189	258	—	—	—	—	—	—	—	—
" Rathbone Bros. and Melly & Co. (Liverpool).	615	601	540	567	718	421	1,262	1,505	1,052	726
" J. Jarvie and Finlay & Co. (Glasgow).	331	208	568	335	714	703	1,146	556	894	431
" Berryman and Turnbull	—	—	—	—	1,206	1,182	1,523	3,084	2,575	2,476
Sundry	299	199	241	273	374	233	430	97	160	348
	3,805	3,528	5,799	3,674	6,855	4,387	7,841	7,383	6,550	5,643
Railway Stores.										
Salary and Expenses of Consulting Engineer (Sir A. M. Rendel) and Staff.	7,554	7,679	9,294	8,653	10,054	7,679	9,184	9,612	11,426	10,610
Expenses of Inspecting Engineer (Gen. Hyde, R.E.), &c.	162	187	324	283	321	219	124	175	133	68
Cost of analyses, drawings, advertisements, &c.	973	590	565	748	1,176	897	1,501	1,672	1,469	1,435
	8,689	8,456	10,183	9,684	11,551	8,795	10,809	11,459	13,028	12,113
Total Charges	63,131	60,681	61,383	57,993	64,410	61,862	67,375	72,908	69,073	69,903
Rate per cent. of the foregoing charges on cost and freight of stores purchased.	3·39	2·81	2·51	3·19	3·68	3·22	3·24	2·15	2·83	3·01
			Average rate per cent. for the 10 years—2.92.							
Add—Interest on capital and for depreciation.	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186
Rate per cent. on cost and freight of stores purchased.	·17	·15	·13	·18	·18	·17	·15	·09	·13	·14
			Average rate per cent. for the 10 years—·14.							

* Half year to September 1886.

India Office,
19th December 1888.

Thos. W. Keith, Accountant General.

NINTH REPORT of the Special Committee on Home Charges, 25th January 1889.

My Lord,

1. IN the present Report we deal with the Civil Furlough and Absentee Allowances.

2. *Civil Absentee Allowances.*—The Committee of 1880, in their Sixth Report,* drew attention to the very considerable increase which had occurred in the Civil Furlough and Absentee Allowances, owing to the adoption of new Rules in 1868, and to the diminution of the cost of the journey between India and England which resulted from the opening of the Suez Canal. They showed that the absentee allowances payable to Civil officers (excluding military officers in Civil employment) had risen from 99,000*l.* in 1867–68 to an average of 163,760*l.* in the ten years ending on the 31st of March 1879, or, more correctly, 166,044*l.*, as the furlough allowances of Telegraph Officers were omitted.

* *See* paragraphs 55 to 69.

Paragraph 57.

3. The Government of India had, shortly before that date, sent to England certain returns designed to prove that, although the principle of the Rules of 1868 was to re-distribute the emoluments of the services in such a manner as to allot a larger share to officers on furlough and a smaller share to those present on duty, the general effect had not been an increase of the expenditure; but the Secretary of State was not satisfied that there was no unnecessary expense, and he insisted on one measure of economy in India, by withdrawing acting allowances for the first 30 days during which an officer was on privilege leave, on the ground that the State ought not to be put to a greater expense by furlough regulations than if all its offices were filled by officers present on duty.

See Letters from India, 10th June 1879, and 28th February 1881, Nos. 165 and 54 (Financial).

Despatches to India, 8th July and 30th November 1880, Nos. 226 and 393, and 8th September 1881, No. 272 (Financial).

4. In the following table the cost of Civil Absentee Allowances is shown for the years from 1878–79 inclusive:—

	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	Average of 10 Years.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Covenanted Civil Service	96,887	89,303	100,067	102,521	92,047	103,591	94,202	87,604	80,147	98,202	94,457
Civil officers in Public Works Department	31,156	24,133	13,049	17,531	21,189	25,276	23,669	27,839	26,227	29,969	24,004
Civil officers in Telegraph Department	4,085	4,745	5,725	6,731	6,728	8,305	5,193	5,746	6,056	3,876	5,719
Other Civil officers	37,590	38,471	42,019	40,277	37,768	37,042	35,011	37,563	32,304	37,635	37,568
	169,718	156,652	160,860	167,060	157,732	174,214	158,075	158,752	144,734	169,682	161,748
	Mean of	*163,185 2 years.*	*162,410 3 years.*	*163,572 4 years.*	*162,404 5 years.*	*164,373 6 years.*	*163,473 7 years.*	*162,883 8 years.*	*160,866 9 years.*	*161,748 10 years.*	
Military officers in Civil employment	92,602	82,086	75,438	73,447	79,012	74,912	67,333	68,179	71,714	75,835	76,056
Military officers in Public Works Department	35,657	31,032	42,055	42,534	31,056	27,599	15,480	15,212	27,767	22,871	29,126
Bengal Pilot Service	922	3,059	1,846	1,502	2,161	1,370	1,729	1,528	2,031	1,655	1,780
Indian Marine	—	—	—	—	—	—	—	1,317	1,546	2,233	510
Total £.	298,899	272,829	280,199	284,543	269,961	278,095	242,617	244,988	247,792	272,276	269,220

5. For the Civil officers alone the average payments during the last ten years have amounted to 161,748*l.*, so that there has been a reduction of about 4,300*l.* a year on the average, which may to some extent be due to the effect of the fall in exchange on those pensions which are payable in rupees. Adding the absentee allowances of the military officers in Civil employment and in the Public Works Department, and of the Bengal Pilot Service and the Indian Marine, the payments made to all officers except those of the Army have fallen from an average of 293,750*l.* in the six years ending on the 31st of March 1879, to an average of 269,220*l.* in the ten years ending on the 31st of March 1888, or rather more than 8 per cent.

6. The fluctuations are very remarkable. In the six years from 1878–79 to 1883–84 the average payments exceeded 280,000*l.*; in the three years from 1884–85 to 1886–87 they were about 245,000*l.*, and in 1887–88 they again rose to upwards of 272,000*l.*

7. *Covenanted*

7. *Covenanted Civil Servants.*—By the rules of the Civil Leave Code, a Covenanted Civil Servant may, after completing eight years' service, be absent from India on furlough for one-fifth of his total service, up to a maximum of six years, retaining a lien on his appointment or on one of equal value, and drawing an allowance equal to half his average salary, converted at the official rate of exchange, and subject to a maximum of 1,000*l.*, and a minimum limit of 500*l.* a year (or the equivalent of his last salary, whichever is the less). He may also have special leave for six months at intervals of six years, on similar allowances for the first six months only of such leave during his service. And he may have privilege leave, on full pay, for one month in each year, which may be accumulated to an amount not exceeding three months. Thus, in an extreme case, it might be possible for an officer of 35 years' service to have taken leave out of India with allowances to the following extent:— Section 48 „ 47. „ 54. „ 57. „ 61. „ 63. „ 72. „ 71.

	Yrs.	*Mths.*
Furlough - - - - - - - - - - - -	6	0
Special leave - - - - - - - - - - -	0	6
Privilege leave, eight times for three months, and once for 2½ months - - - - - - - - - - - -	2	2½
	8	8½

or almost one-fourth of his service. Subsidiary leave is also granted to enable him to go to or return from the port of embarkation. If he is compelled to take leave on medical certificate it is reckoned as furlough, but it may be granted without regard to the exigencies of the service, or to the amount of service which he has rendered altogether, or since his last return to duty. If he takes leave other than ordinary furlough (such as an extension beyond two years at one time, or when he has not rendered the requisite amount of continuous active service), he has no lien on his appointment, and is granted a subsistence allowance at the rate of 250, 320, or 400 rupees a month, according to his length of service, no minimum being prescribed. On privilege leave, an officer can only draw allowances in India; if other leave is granted to a Covenanted Civil Servant, not entitled to furlough or special leave, it is without pay, and he has no lien on his office. Section 64. „ 50. „ 54. „ 60. „ 161. „ 16.

8. That the power to be absent from India for one-fourth of the service is not likely to be exercised, may readily be admitted; but a few years ago a case occurred, in which the rules allowed an officer holding a very high appointment to take furlough or special leave seven times in seven years; and the Government of India, though sensible of the public inconvenience thereby caused, refrained from using the authority they undoubtedly possessed to refuse the leave.

Despatches to India, 22nd February 1883, No. 66, 20th September 1883, No. 276, and 20th March 1884, No. 65.

9. About two years ago a suggestion was made to the Government of India, that the minimum rate of 500*l.*, for leave allowance, payable in England, might be reduced. It was shown that, if a minimum of 250*l.* a year had been in force since the 1st of April 1880, a saving of nearly 5,300*l.* a year would have been effected; and it was pointed out that, when the limit was fixed at 500*l.*, it was equivalent to treating the Civil servant as if his salary was at least Rs. 10,000 a year, while, owing to the rise in the value of gold measured in silver, he was now treated as if drawing at least Rs. 13,033 (or, as it would be in 1888–89, Rs. 14,117); and it was also to be remembered that in all cases there should be a sensible difference between the pay of an officer when in India and his furlough allowance.

Despatch to India, 31st March 1887, No. 101 (Financial.)

10. The Government of India, however, demurred to the proposal on the grounds that the minimum rate of 500*l.* had for a very long time been a rule of the Service,—that it was not desirable to diminish its attractions,—that the fall in the value of silver had lessened the officers' power of saving,—and that the reduction of the allowance in case of sick leave might have the effect of burdening a Civil servant with debt, and thereby seriously impair his efficiency.

Letter from India, 23rd July 1887, No. 187 (Financial).

11. In deference to these views, the Secretary of State agreed not to insist upon the reduction; and therefore the minimum remains at 500*l.* a year, unless the full salary of the officer is less than the equivalent thereof, in which case he receives full pay.

Despatch to India, 30th November 1887, No. 310 (Financial).

 12. *Other*

12. *Other Civil Officers under the more favourable rules.*—The rules applicable to Covenanted Civil servants are those contained in Chapter V., and are frequently termed "the more favourable leave rules." They are, with a few modifications, granted also to officers holding appointments of a certain rank in various departments shown in Schedule A, and also to those whose names are entered in Schedule B with the special permission of the Secretary of State. Generally speaking, these are officers who have been nominated to the Service by him or with his sanction, or who had attained a certain position in 1876, when the list was formed. The principal points in which the conditions applicable to such officers vary from the rules for the Covenanted Civil Service or military officers in Civil employ are that their maximum limit of furlough pay in England is 800*l.* a year, and there is no minimum fixed, and that, if on leave other than ordinary furlough, the pay is 480*l.* a year or one quarter of the average salary, whichever is the less.

Sections 57 and 60.

Section 83.

13. *Native Civil Servants.*—The rules for the leave of Native Civil servants are contained in Chapter VI. of the Code. On private affairs leave may, as in the case of other Covenanted Civil servants, be granted for six months at a time after intervals of six years, but not in any case until six years' service has been rendered. Furlough, not exceeding two years in all, may be taken in periods not exceeding one year at a time, the first after ten and thereafter at intervals of at least eight years; but, if none is taken for 18 years, two years' furlough may be granted at once. Sick leave is limited to three years in all, and not more than two years at one time. The pay when on any of these kinds of leave is one-half of the average salary, subject to a maximum of Rs. 700 a month, provided that this does not exceed the actual salary when the officer was last on duty, and it is reduced to one-quarter if the sick leave exceeds 15 months at one time, or 30 months in all. Privilege and subsidary leave are granted on similar terms to those of Covenanted Civil servants; after the age of 55 years no leave can be granted, except the privilege leave to which the Native officer is entitled.

" 82.
" 81.
" 84.
" 88.

Sections 130, 132, and 138.

14. *Civil Officers under the less favourable rules.*—The leave of Civil officers who are not admitted to the more favourable rules is regulated by Chapter X. of the Code. In regard to privilege leave, leave on private affairs, and furlough, they are in most respects the same as those for native Civil servants; but the former class have hitherto been debarred from taking both leave on private affairs and furlough. It has, however, been very recently decided that such an officer who has once taken six months' leave on private affairs may at a later date be allowed furlough. The allowance of half average salary is subject to a maximum of 600*l.* a year, and the quarter to 480*l.* a year, and no minimum is fixed in either case.

Despatch to India, 6th December 1888, No. 317 (Financial).

Def., p. vii.

Section 128.

15. *Military Officers in Civil employment.*—Military officers in Civil employment, when subject to the Civil leave rules, are on the same footing as Covenanted Civil servants, except in regard to the minimum allowance. Officers who are under the Military Furlough Rules (of 1868 and 1875) are only entitled, as a minimum allowance, to 250*l.* a year; but, when transferred to the Civil Rules, they thereby acquired the privilege of drawing at least 500*l.* a year. This appeared to the Government of India to be an unnecessary concession; and it has now been limited to furlough granted in respect of service rendered subsequent to the transfer of the officer to Civil employment.

Letter from India, 21st September 1886, No. 293 (Financial).

Despatch to India, 30th November 1887, No. 310 (Financial).

Sections 18 and 19.

16. *Lieutenant Governors and Members of Council.*—The leave of Lieutenant Governors and Members of Council, which is regulated by Chapter III. of the Civil Leave Code, does not involve the payment of allowances in this country, and therefore does not fall within the scope of our inquiry.

Section 32.
" 27.
" 21.
" 24.
" 23.
" 25.
" 26.
" 30.
" 31.

17. *Judges.*—The regulations for Judges of the High Courts are contained in Chapter IV. Subject to the exigencies of the public service, they are allowed furlough to the extent of 2½ years (or 2 years in the case of a Native Judge), one year being granted in respect of each four years of actual service, and not more than 15 months being taken at one time, and a second period not being granted until at least three years' more actual service has been rendered. Under medical certificate, furlough may be granted although not at credit. On urgent private affairs, furlough may also be granted

when

when not at credit, but only once, and for not more than six months. The furlough pay of a European Judge is 1000*l.* a year out of India, and that of a Native Judge Rs. 700 a month. Privilege leave carrying full salary can only be taken to the extent of one month in three years, except when it is granted to a Judge who has lost part of his usual holiday by being detained on duty during vacation. To the Judges of the Chief Court of the Punjab, the Recorder of Rangoon, and the first Judges of the Presidency Small Cause Courts, leave is granted as to Judges of the High Courts, but their allowances are restricted to half salary, with a maximum of 1,000*l.* a year. Section 34. " 44.

18. *Law Officers.*—Law officers are dealt with in Chap. VII. of the Code. Those who are Covenanted Civil servants, or whose whole time is retained for the service of the Government, are treated like Covenanted servants. A Government pleader or prosecutor receives such leave of absence and allowance as may be thought right, on each occasion, provided that no expense is caused to the Government. Other Law Officers whose pay is fixed, but whose whole time is not retained by the Government, may receive leave of absence with full pay during the vacation of the Court, if expense be not caused thereby; they may have, after four years' active service, furlough without pay for one year; and they may be granted, with pay, after six years' active service, one period of absence on private affairs for six months, and, on medical certificate, leave up to 20 months, with intervals of three years' active service between each grant, their allowances in such cases being half-pay, subject to a maximum of 1,000*l.* a year. Similar privileges are admissible to a Law Officer paid by fees, on satfsfactory arrangements being made for the performance of his duties, and no pay being received when on leave on private affairs. Sections 91 and 92. Section 93. " 94. " 95.

19. *Bishops.*—In the case of a Bishop, whose leave is regulated by Chapter VIII., absence is permissible on medical certificate for 18 months at one time, or two years in all; and furlough, at the rate of one month for 11 months of duty, is limited to six months at one time. His pay during his absence is the full salary, less Rs. 500 a month, which is granted to the Archdeacon or Chaplain remaining in charge of the diocese. Section 99. " 98. " 101. " 100. " 105. " 104.

20. *Chaplains.*—The regulations for Chaplains are contained in Chapter IX. Privilege leave on full pay is granted at the rate of one month after five months' uninterrupted duty, and it may be accumulated to the extent of three months. Special leave on urgent private affairs, for periods of six months, may be granted with intervals of six years on active service, but pay is granted only the first time. Subject to the general restriction that not more than 20 per cent. of the Chaplains may take furlough or special leave at one time, a Chaplain who has rendered seven years' active and three years' continuous service may be granted furlough, to the extent of three months in excess of one-fourth of his active service, up to a maximum of six years, of which not more than three years may, unless under exceptional circumstances, be taken at one time. Sick leave is granted up to the same limit, without the other restrictions, except that only one year's leave can be allowed when three years' continuous service has not been rendered. On ordinary furlough, and during the first period of special leave, the pay is 600*l.* a year for an Archdeacon or the Senior Chaplain of the Church of Scotland, 500*l.* a year for a Senior, and 350*l.* for a Junior Chaplain. On other furlough the allowances are reduced to 480*l.*, 384*l.*, and 300*l.* respectively. Section 122. " 118. " 119. " 114. " 112. " 111. " 114. " 115. Sections 116 and 119.

21. *Bengal Pilot Service.*—For members of the Bengal Pilot Service the leave regulations are to be found in Chapter XI. They may take privilege leave in the usual manner on full pay, or, with a medical certificate, on half pay, for two months in the year; special leave for six months may be granted, with intervals of six years on active service, half average pay being allowed during the first period; and both of these kinds of leave, if due, may be taken after the age of 55. Furlough is granted, up to a maximum of four years in all, on half average pay, two years being admissible after ten years' service, and one year after each subsequent eight years, provided that three years' continuous service has been rendered since return from leave on medical certificate. Leave on medical certificate may be taken up to three years in all, but not more than twice out of India, nor more than two years at one time; half average pay is drawn for the first 15 months of such leave, but for not more than 30 months altogether, the allowance being subsequently reduced to one-fourth of average pay, but with a minimum of Rs. 100 a month for a pilot, or Rs. 50 for a mate, leadsman, or leadsman apprentice. Section 149. " 147. " 150. " 145. " 146.

22. It would be impracticable to attempt to initiate in this country a revision of the furlough rules; but we record our opinion that it is desirable to consider whether the increased facilities for coming to England, the comparative shortness of time occupied by the journey, and the reduced expense, do not now justify a curtailment of the amount of absence from India which it was thought right to grant under different conditions. We would draw attention especially to the questions (1) as to the maximum length of furlough which can be taken at one time without medical certificate, (2) as to the length of time which should intervene between the periods of leave, and (3) as to the present practice with regard to the retention of an appointment. And we recommend that the Government of India be desired to examine the furlough rules, and report on them from this point of view.

23. For the purpose of comparison with the Indian Furlough Rules, we insert in an Appendix an abstract of those ordinarily in force in the Diplomatic and Consular Services, and in most of the Crown Colonies (those for the West African coast being special).

24. *Advances of pay on return to duty.*—In connection with the operation of the Civil Furlough Rules, our attention has been drawn to the subject of advances of pay made to civil officers returning to duty, in regard to which it appears to us that the practice may with advantage be modified. It is the custom, when an officer under the Civil Leave Code has received permission to return to duty, to grant to him shortly before his embarkation the pay that will be due to him for the period remaining to the expiration of his leave, provided that it does not exceed six months; if he reaches India before the expiration of his leave, any sum issued in excess of the amount due to the date of his arrival in India is subject to recovery by monthly instalments not exceeding one-third of the salary; otherwise it is irrecoverable. If the officer wishes to return to India before the expiration of his leave, and is granted permission to do so, with the proviso that his re-admission to duty at an earlier date must be left for the local authorities to decide, the Accountant General only considers himself justified in granting the furlough pay which has accrued to the date of embarkation.

Civil Leave Code, Section 161 (*b*), exception 3, footnote.

25. It does not appear to us that the distinction is one which should be maintained, but we consider that the maximum amount to be advanced is capable of reduction. The period of six months seems to have been fixed at a time when the only mode of returning to India was by a voyage round the Cape of Good Hope, as the authority for it is merely that of long practice, and it seems to be a continuation of the custom adopted with regard to officers under the Military Furlough Rules of 1796. British officers proceeding to India are allowed an advance of pay for not more than 35 days; Chaplains receive one month's furlough pay from date of embarkation; and we think that it may be laid down, in the case of all officers under Civil rules returning to India (including Chaplains), that they may receive an advance of pay for not more than 35 days beyond the date of embarkation.

Royal Warrant for Pay, &c., 1887, Clause 150.

Minute of Council, 4th December 1877 (Public).

26. It is not probable that such a regulation will have any material effect, as the cases must be comparatively rare in which an officer leaves this country more than five weeks before the time at which he is due in India; but, inasmuch as it would somewhat diminish the risk of loss through the death of an officer occurring before he has repaid the advance, it is a measure that we recommend for adoption.

27. Should this view be accepted, we think that the alteration of practice should not be brought into force, so far as regards the limit of the advance of pay, in respect of any officers who may have been granted leave of absence before the date when a notice of the limitation shall be issued in India.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
J. B. Peile.
A. C. Lyall.

APPENDIX.

Leave Rules ordinarily in force.

Diplomatic Services.

For heads of Missions the ordinary annual leave is 60 days, which may, with the permission of the Secretary of State, be accumulated for two years. In either case it is in addition to the time required for the journey, by the direct route with due expedition, to and from England. During the period of 60 (or 120) days, no deduction is made from the salary except what is required to provide for the allowances, under regulations, of the acting Chargé d'Affaires; but, if the period is exceeded, a deduction is thenceforward made of one-half of the salary.

Secretaries and Attachés are allowed leave for two calendar months, besides the time required for the journey home and back, and they may accumulate it for two years. The total amount granted varies from 10 to 16 weeks for one year's service, and from 18 to 24 weeks for two years' service, according to the station.

General Consular Service.

A Consular officer is allowed one calendar month (or 30 days) on full pay during the year, and he may accumulate it, but not beyond six months without special permission. At posts reckoned as unhealthy* two months' leave on full pay is granted in each year; for accumulation, only one month may be added in respect of each year to the first year's two months. The complete year of continuous residence is reckoned from the 1st of January next after the last absence, except in case of sick leave, when it reckons from the last return to duty. The time requisite for the journey to England and back does not reckon as part of the leave, and there is no deduction from pay, unless before the return journey the officer is already on reduced salary, in which case he is paid at the same rate till he rejoins. If the leave is extended beyond the regular period, the officer is placed on half-pay. During ordinary leave the substitute is not entitled to remuneration; during accumulated leave the substitute receives one-fourth of the officer's salary after two months (or after three months in the case of unhealthy posts); during sick leave, or extra leave, the substitute receives one-quarter or one-half of the officer's pay, according to whether he is a salaried or unsalaried officer.

* East and West Coast of Africa, Nyassa, Massowah, Jeddah, Madagascar.
Batoum.
Manila.
Cayenne and Surinam, Colon, Vera Cruz, Panama, Havana, Port-au-Prince.
Charleston, New Orleans, Savannah.

China and Japan Consular Service.

No deduction is made from the salary of an officer absent on public duty, or for a period not exceeding three months, nor if his salary does not exceed 400*l.* a year. If more than three months' leave be taken by an officer whose salary exceeds 400*l.*, a deduction is made during the whole period of leave, as follows:—

Salaries exceeding	And not exceeding	Deduction.
£.	£.	
900	—	One-half.
600	900	Three-eighths.
500	600	One-third.
400	500	One-fifth.

Crown Colonies.

In the Colonial Service, in the case of most Crown Colonies, leave of absence on half pay may be granted after six years' resident service in the Colony, to the extent of one year, provided that the leave does not exceed one-sixth of the officer's resident service. In the case of serious indisposition, duly certified by a medical officer, or of

urgent private affairs, the nature of which must be stated to the Governor, leave may be granted before the completion of six years' resident service. If special grounds are shewn, the period of one-sixth of resident service may be exceeded, by not more than six months, but this additional term of six months can only be taken once in the course of an officer's service. In general, during leave of absence the officer is also permitted to receive so much of his allowance for house rent as is not wanted for the acting officer.

Leave of absence will be extended by the Secretary of State, if the public convenience admits of it, but not as a matter of course; and in the larger Colonies, unless the case is urgent, reference is made to the Governor before the extension is granted. Except in very special cases, as of unbroken official residence for 15 years in the same Colony, such extensions must not exceed six months at one time; and half pay is not granted at one time for more than nine months when on leave from a European Colony, 18 months from the West Indies and a few others, and 24 months from the West Coast of Africa, Mauritius, and Eastern Colonies; nor is it granted for a period which, with previous absence on half salary, exceeds by six months one-sixth of the resident service.

Similar rules are applied as far as possible to judicial and ecclesiastical officers.

Vacation leave, with full pay, may be granted in most cases to the extent of three months in any two years (or four months in Hong Kong), subject to provision being made for the adequate discharge of the duties. With the Governor's sanction this leave may be coupled with leave of absence on half pay, if the officer is entitled thereto.

As a general rule, absence without salary counts neither as leave nor as service, and therefore does not reckon towards pension. Half the period of leave on half pay is generally counted for pension. Vacation leave on full pay counts as service.

If an officer applies for leave with the intention of retiring from the Service, it may be granted only for the time requisite for a decision to be passed in England on his application; and his half pay will cease and pension commence when the retirement is sanctioned. If he retires while on leave, without having originally given notice of his desire to do so, the date will be fixed according to the circumstances of the case.

As a rule, no advance of salary is granted to enable an officer to return to the Colony.

TENTH REPORT of the Special Committee on Home Charges, 22nd February 1889.

My Lord,

ON the recommendation of the Special Committee of 1880, the classification in the Home Accounts of the charges for superannuation was in some respects modified in the Accounts for 1878-79; but in subsequent years further changes were made, in order to eliminate from the compassionate and miscellaneous pensions many which more properly fell into other classes, to show separately the pensions granted to the officers of the East India Company's Establishments on their abolition, and to separate the China Establishment from the Home Service, and the Bengal Pilot Service from the Indian Navy.

2. In the following table the net total of non-effective payments in England is shown since 1877-78:—

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Civil Superannuation	224,107	232,271	233,863	268,648	267,690	254,041	257,870	254,493	255,012	232,745	250,867
Marine	44,527	42,836	38,996	40,060							
Indian Funds	1,031,202	1,081,787	1,088,323	1,102,316	1,099,450	1,136,105	1,159,108	1,164,248	1,251,039	1,343,184	1,347,073
Advances to Civil Funds before they were taken over by Government	160,000	165,500	169,000	198,500	187,500	164,694	148,500	146,000	131,500	2,441	—
Army Non-effective Charges	1,980,314	1,936,074	2,115,797	2,063,158	2,208,316	2,222,682	3,329,612*	2,360,284	1,693,311	1,777,565	1,897,968
	3,440,150	3,458,468	3,645,979	3,672,682	3,762,956	3,777,522	4,895,090	3,925,025	3,330,862	3,355,935	3,495,908
Deduct,—Receipts in aid:											
Civil Superannuation	13,509	8,234	10,592	10,974	11,034	9,808	9,601	9,785	11,496	11,299	10,972
Indian Funds	88,602	87,380	90,351	92,479	94,939	94,187	91,654	88,236	87,787	91,394	93,058
Subscription towards Indian Service Family Pensions:											
Military	1,255	1,709	1,812	2,009	2,715	3,135	3,127	3,164	3,054	4,278	4,872
Civil	—	—	—	—	—	—	—	—	104	76	88
	103,366	97,323	102,755	105,462	108,688	107,130	104,382	101,185	102,441†	107,047	108,990
Net Payments £.	3,336,784	3,361,145	3,543,224	3,567,220	3,654,268	3,670,392	4,790,708	3,823,840	3,228,421	3,248,888	3,386,918

* Including 1,000,000*l.* for arrears.
† Excluding 25,943*l.*, the balance of the India Office Provident Fund.

3. On the whole, there is an increase in the net payments of 50,134*l.* in the 10 years, which is entirely attributable to the increase of the pensions chargeable against the various funds; but against this there is a large set-off, as mentioned in paragraph 27. For the reasons stated above, we are unable to make a detailed comparison of the charge for civil superannuation, except for the years from 1881-82 onwards. We shall defer our remarks on the military portion till we deal with the Army charges generally.

4. In the term "civil superannuation, retired, and compassionate allowances," we include all civil and marine pensions, and those granted to officers of the abolished establishments of the East India Company, but not the payments in respect of the Indian Funds, nor the pensions treated as Army charges. The total civil superannuation allowances, as thus defined, from 1881-82 to 1887-88, after deducting the receipts in aid,

are shown in the following table, from which is omitted the annual donation of 2,500*l.* to the Bengal Civil Fund from 1881-82 to 1884-85 :—

CLASS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.
Pensions for Distinguished and Meritorious Services	11,423	12,024	11,600	11,632	11,993	11,305	11,624
Pension on Retirement:							
India Office: Superannuation	20,793*	18,220*	20,173*	18,659*	12,664	11,110	10,934
Compensation on reduction of Staff	35,110*	32,528*	28,927*	27,485*	27,883‖	25,140	23,053
Compassionate	—§	—§	—§	—§	1,141	1,633	1,808
Total for India Office £.	55,903	50,748	49,100	46,144	41,688	37,883	35,795
Judges of the High Courts	29,501	28,156	29,850	30,586	33,408	35,496	37,463
Uncovenanted Service	72,963	71,887	78,886	83,147	81,219	63,875†	83,035
Bengal Pilot Service	9,030	8,649	8,494	7,575	6,919	6,968	7,134
Marine Service	—	—	—	—	125	645	1,422
Total for Pensions on Retirement £.	167,397	159,440	166,330	167,452	163,359	144,867	164,849
Pensions of Officers of East India Company's Establishments abolished:							
Home Establishment, China, St. Helena, and Maritime Service, pensioned in 1834	12,145	10,033	9,177	8,716	7,928	6,593	5,307
Home Establishment, pensioned between 1834 and 1858	—*	—*	—*	—*	7,718	6,213	5,627
Addiscombe, Haileybury, Warley, &c.	5,804	5,112	4,962	4,871	4,870	4,266	4,286
Indian Navy	26,131	26,562	25,288	23,192	22,949	22,452	21,579
Poplar Fund	433	235	173	129	48	22	18
Total for Establishments abolished £.	44,513	41,942	39,600	36,908	43,513	39,546	36,817
Widows and Families, from Funds to which Officers subscribed:							
Home Service (net charge)	11,626	11,564	12,668	12,357	12,492	13,765	12,808
India Office Provident Fund (net charge)	1,018‡	1,000‡	1,000‡	1,000‡	*—1,076*	*—951*	*—623*
Bengal Pilot Service	5,504	5,255	5,325	5,667	5,810	5,795	5,964
Total for Funds £.	18,148	17,819	18,993	19,024	17,226	18,609	18,149
Compassionate and Miscellaneous Pensions	7,892	5,817	5,797	5,536	5,549	5,468	5,391
Total Pensions £.	249,373	237,042	242,320	240,552	241,640	219,795	236,830
Compensation to an Officer on termination of employment	1,500	—	—	—	—	—	—
Gratuities to Uncovenanted Servants on retirement	2,687	3,868	2,360	1,208	1,135	620	2,558
Other Gratuities	122	398	684	65	62	428	61
Relief of Distressed Natives of India	119	70	50	28	324	248	91
Subscription to Societies	355	355	355	355	355	355	355
TOTAL Pensions and Gratuities £.	254,156	241,733	245,769	242,208	243,516	221,446	239,895

* From 1881-82 to 1884-85, Home Establishment officers pensioned between 1834 and 1858 are included under India Office; in 1885-86 the payments were, for Superannuation, 1,516*l.*, and Reduction of Staff, 6,202*l.*

† Reduction owing to date of payment being changed from 31st March to 1st April.

‡ Donation to the Fund; in 1885-86 the liabilities were assumed.

§ Included above, under Superannuation.

‖ Including 4,343*l.* paid for commutation of pensions.

5. The

5. The pensions for distinguished and meritorious services have varied little in amount. Those paid in 1887–88 were given to 33 persons, of whom four (two of whom have since died) had been admitted to them on account of their own services, and the remainder on the ground of their being the widows and children, or (in one case) the mother, of distinguished and meritorious officers.

6. The charge on account of pensions for the India Office was, in 1881–82, 55,903*l.*, including those granted to the Establishments of the East India Company and the Board of Commissioners for the Affairs of India between 1834 and 1858; in 1887-88 it was 35,795*l.* for the India Office alone, or 41,422*l.* including 5,627*l.* for the pensions granted up to 1858, so that there has been in six years* a reduction of 14,481*l.*, of which 457*l.* was in capital payments made in commutation of annual charges. One half of the diminution has arisen in the pensions granted as compensation to persons who retired on the reorganisation of various branches of the Establishment, the charge for which has fallen from 35,110*l.* in 1881-82 to 27,702*l.* in 1887–88.

*Years.	Effective Charge (Salaries and Wages).	Total Pension paid during the Year.			Total Pensions paid, excluding those granted on Reduction of Staff.		
		Amount paid in Commutation.	Annual Payments.	Percentage of Annual Payments on Effective Charge.	Amount paid in Commutation.	Annual Payments	Percentage of Annual Payments on Effective Charge.
	£.	£.	£.		£.	£.	
1881-82 -	150,539	1,088	54,815	36·41	746	20,047	13·32
1882-83 -	154,352	3,247	47,501	30·77	598	17,622	11·42
1883-84 -	154,179	460	48,640	31·55	66	20,107	13·04
1884-85 -	156,731	230	45,914	29·30	—	18,659	11·91
1885-86 -	159,379	4,342	45,064	28·27	—	15,321	9·61
1886-87 -	157,556	2,351	41,745	26·49	29	13,631	8·65
1887-88 -	157,328	631	40,791	25·93	55	13,665	8·69

7. The pensions which have been granted in recent years, on abolition of office and re-arrangement of the Establishment, have not been calculated on a uniform principle. In some cases a certain number of years has been added to the service, pension being then granted on the enhanced period; in others a percentage has been added to the pension due according to the service actually rendered. To both of these methods the objection exists that a larger pension is given to an officer who is going away, either of his own free will or because the Government desires to get rid of him, than to one who is prevented by illness alone from continuing to render the service which the Government would gladly retain.

8. This objection appears to have been considered as very serious by the Royal Commission on Civil Establishments, who, in their Second Report, say that, while the intention of the 7th clause of the Superannuation Act,† permitting extra years to be granted on abolition of office or compulsory removal from the Service, was "to facilitate arrangements by which greater economy and efficiency might be secured, in practice this result has not been always attained. The clause has been too often used to get rid of inefficient men, who have, upon the plea of 'abolition of office,' really received extra pension for their inefficiency, and as a means for securing a flow of promotion; and, though it would not be correct to say that the public service has derived no benefit from the operation of the clause, we believe that on the whole it has worked unsatisfactorily, and that the power conferred by it has sometimes tended to laxity of discipline. The knowledge that it would be possible, by nominal reorganisation of office, to grant a pension to a clerk who failed to perform his duties satisfactorily, has not improbably led, in some instances, to cases of indolence and inefficiency being lightly treated or altogether condoned, which, had no such provision existed, the responsible officers would have felt it necessary to correct at the outset by timely admonition or stoppage of increment."

† "VII. It shall be lawful for the Commissioners of the Treasury to grant to any person retiring or removed from the public service in consequence of the abolition of his office, or for the purpose of facilitating improvements in the organisation of the Department to which he belongs, by which greater efficiency and economy can be effected, such special annual allowance by way of compensation as on a full consideration of the circumstances of the case may seem to the said Commissioners to be a reasonable and just compensation for the loss of office; and, if the compensation shall exceed the amount to which such person would have been entitled under the scale of superannuation provided by this Act if 10 years were added to the number of years which he may have actually served, such allowance shall be granted by special Minute stating the special grounds for granting such allowance, which Minute shall be laid before Parliament, and no such allowance shall exceed two-thirds of the salary and emoluments of the office."

9. To obviate these evil results, the Commission recommend that "any large reorganisation of an office or offices should in future be invariably carried out by means of an Act of Parliament, or at least by Provisional Orders in Council approved by Parliament;" and that, when it is desired to abolish a single appointment, it should be "effected by transferring the officer to another Department, if possible, or by attaching other duties to him temporarily, or by not filling the vacancy when by promotion or otherwise it occurs." Having suggested that, in regard to all future appointments, a compulsory deduction of 5 per cent. should be made from the salaries, the amount of which deductions, in the event of the clerk dying, or leaving the Service voluntarily or otherwise, before becoming entitled to pension, should be returned with compound

interest to him or his representatives, the Commission say that "it must be made plain by express notice to every member of the Service, that, without other demerit, he may be required to retire from it, upon grounds of unfitness, receiving back the amount of his contribution towards pension, with compound interest thereon," . . . . "but without any further sum. We fully recognise," the Commission proceed to say, "the difficulty of thus removing clerks who may have given some years of service to the Government; but this difficulty is lessened in proportion as they are removed at an early stage of their service. Be the difficulty, however, what it may, it must be resolutely faced, as we feel convinced that it is indefensible to grant pensions in such cases. We recommend, therefore, the immediate repeal of this clause of the Act of 1859."

10. We are of opinion that, speaking generally, it is desirable that this Office should follow the action of the Treasury in regard to the operation of the Superannuation Acts; and this it is at present bound by Act of Parliament to do, as far as possible. But, if the recommendations of the Commission are adopted by the Treasury, it will not be possible to do so in all cases, as transfers between this and other offices are even more difficult to effect, than those between two offices the charge for both of which falls upon the Imperial revenues. Unless, therefore, there are other duties in this Office on which a superfluous officer can be employed, the recommendation of the Commission, if applied to this Office, would practically involve his retention in a post for which he is not required, until a vacancy admits of his transfer to some other post in this office for which he may not be fit.

Act 21 & 22 Vict. c. 106, s. 18.

11. The only method of avoiding such an expensive course seems to be by removing him from the Service, and to do this without any pension or gratuity would be too severe a measure, except in cases of misconduct. It appears to us that, while, on the one hand, an officer whose health gives way has a claim to be allowed to quit the Service on a pension, the State ought, on the other hand, to have a right, when it is no longer able to utilise the services of any officer, either on account of his incompetence, or because the work which he has hitherto done is no longer necessary, or can be otherwise more economically provided for, to require him to retire. We so far concur with the Royal Commission as to consider that the grant, to an officer whose services are no longer required, of a larger pension than would be granted if he produced a sick certificate, should not be permitted; but, subject to this limitation, we are disposed to think that, even if inefficiency be the reason for dispensing with an officer's services, discretion should be left to the Government to judge of the circumstances, and to decide whether any, and, if any, what, pension may properly be awarded. This applies more especially to officers already in the Service, who, not having had any contributions towards pensions deducted from their salaries, would not, on removal, be entitled to the refund recommended by the Commission.

12. There are still in the India Office 37 persons who, having been appointed to the East India House or the India Board previously to the 2nd of September 1858, are entitled, on the evidence of infirmity being produced, to the rates of superannuation allowance authorised by Act 50 Geo. 3, c. 117, s. 12, and Act 53 Geo. 3, c. 155, s. 93, namely:—

For 20 and less than 50 years' service, two-thirds of their salary and allowed emoluments.

For 40 and less than 50 years' service, if 65 years of age, three-fourths of their salary and allowed emoluments.

For 50 years' service, if 65 years of age, the whole of their salary and allowed emoluments.

13. All appointed since the 2nd of September 1858 come under the ordinary Superannuation Acts; but, in certain classes, it was determined in 1884 that the production of a medical certificate would not be required after specified ages.

14. In the "pensions of the Judges of the High Courts" we observe that there are included those of three Judges who did not serve in the High Courts. The two who were Recorders in the Straits Settlements should, we think, be entered in a separate line, with other abolished Establishments, as Judicial Officers of the Straits Settlements appointed by the East India Company. The third, who was a Judge of the Small Cause Court in Madras, should be removed to the head of Uncovenanted Service, under which are already included the pensions of other officers drawing the special rates authorised for certain legal officers by Clause 119 of the Civil Pension Code.

15. If the figures be corrected accordingly, it will be found that in the pensions of Judges of the High Courts there is an increase from 23,321*l.* in 1878–79, and 27,343*l.*

in

in 1881–82, to 35,113*l.* in 1887–88, or more than 28 per cent. in the last six years. This arises from the fact that in the latter year there were 26 retired Judges, as compared with 19 in 1881–82. The increase may be attributed to the circumstance that in 1881–82 the burden added to the Superannuation List by the creation of the High Courts at Calcutta, Madras, and Bombay in 1862, and in the North-West Provinces in 1866, was not fully experienced. Many of the earlier Judges of those Courts were officers of the Civil Service, transferred from the Sudder Courts which were absorbed into the new High Courts, and were men of long service; several of them died in the Service, and others retired on civil annuities, very few remaining long enough to draw pensions under the statutory regulations. They were succeeded by a younger class of men, who have been recently coming by degrees on to the pension list. Even now, sufficient time has not elapsed to admit of its being said what will be the average rate of deaths among these pensioners, and, consequently, what will be the average payment under this head. With regard, however, to the chance of a prospective increase of this liability in England, we observe that the number of European Judges of the High Courts is at present less by seven than in 1870, and by four than in 1876.

Salaries of High Court Judges.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88. Revised Estimate.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	62,136	61,352	56,408	61,034	70,700	59,290	54,800
North-West Provinces	22,333	22,581	24,089	23,836	21,600	22,996	23,500
Madras	24,725	24,368	24,381	24,022	23,285	23,651	24,590
Bombay	32,229	32,949	31,940	35,549	32,459	34,170	32,800
Total - *Rx.*	141,423	141,250	136,818	144,441	148,044	140,107	135,690
Pensions - £.	27,343	25,806	27,500	28,236	31,058	33,146	35,113
Average exchange of the year - *d.*	19·895	19·525	19·536	19·308	18·254	17·441	16·898
Equivalent of sterling pensions - *Rx.*	32,984	31,726	33,784	35,097	40,834	45,611	49,868
Percentage of Non-Effective to Effective Charge	23·32	22·46	24·69	24·30	27·58	32·55	36·75

16. From the table in the margin, it will be seen that a considerable reduction has been made in the amount paid for salaries to the Judges of the High Courts. At the same time the cost of the pensions has increased, both in sterling amount and in the number of rupees required to pay for them. The result is that, whereas six years ago the non-effective charge was a little more than 23 per cent. of the effective charge, it is now nearly 37 per cent. In view of the probability that the number and expense of the High Courts in India will be increased in the future, we recommend a reconsideration of the scale of pensions offered to the Judges, and of the length of service entitling them to pension.

17. The pensions of the various classes of Civil officers who are included in the general term of Uncovenanted Servants (in order to distinguish them from the Covenanted Civil Service), rose from 51,952*l.* in the year 1879–80 to 79,060*l.* in 1880–81, owing to the great number of officers of the Public Works Department who retired from the Service under the scheme for its reduction in 1879. To some extent the extra payment was due to the grant of gratuities and the commutation of pensions; and in 1881-82 the charge fell to 72,963*l.* Between 1882-83 and 1884–85 there was an increase of 11,260*l.*, for which no special reason appears to be assigned, except that a large number of officers came on the pension list during those years. Since that date there has been no material increase. The reduction shown in 1886-87 was accidental, owing to the fact that the pensions for only three quarters were issued in the year, in consequence of the date of payment having been changed from 31st March to the 1st April. With a few exceptions these pensions were granted in rupees

18. The pensions paid to the Bengal Pilot Service, and to the Indian Marine Service on the new conditions, do not call for remark.

19. As regards those paid to officers of the abolished Establishments of the East India Company, we observe that, excluding those pensioned between 1834 and 1858, the charge has fallen from 44,513*l.* in 1881-82 to 36,817*l.* in 1887-88, a reduction of 17 per cent. in six years. The pensions to the Indian Navy, which constitute more than half of the remaining charge, have been reduced by nearly 50 per cent. since 1878-79. This class of pensions is, therefore, rapidly diminishing.

20. In the pensions to widows and families granted from funds to which officers subscribed, there has been a reduction in the net charge, from 22,287*l.* in 1878-79 to 18,149*l.* in 1887-88. The amount is, however, exactly the same as that paid in 1881–82. Of the subscribers to the Regular and Elders' Widows' Funds, which were closed in 1860, there are still in the India Office 12 of the former and three of the latter; of the subscribers to the Provident Fund, which was closed in 1885, there remain 127 in the Service, and 17 on the pension list.

 21. The

21. The Compassionate and Miscellaneous Pensions were in 1881-82, 7,892*l.*, and in 1887-88, 5,391*l.*, showing a reduction of 32 per cent., the greater part of which occurred in the first year.

22. The liability of the Government for the various Indian Military, Medical, and Civil Service Annuity Funds was explained in the Sixth Report of the Committee of 1880. The assets of the Military Funds, and the Bengal Military Orphan Society, amounting to 3,170,198*l.*, were transferred to the Government in 1866, on its agreeing to secure to the subscribers and their families the benefits to which they were entitled before that date; and the only sums now annually entered in the Accounts in respect of them are the payments made to officers and their families, and the receipts from subscribers who are still in the Service. The capital of these Funds was gradually appropriated in diminution of the charge, and must by this time have been entirely absorbed; for, according to the latest accounts received, the only balance in hand on the 31st March 1887 was 37,556*l.* on account of the Bengal Military Orphan Society, which would be sufficient for little more than one year's charges of that institution. The excess of payments over subscriptions will remain as a charge on the Indian revenues till the death of the last annuitant.

23. The Medical Funds of the three Presidencies were transferred to the Government in 1868 and 1870, the assets amounting to 1,112,824*l.*, the whole of which has been gradually appropriated to meet the annual deficiencies. In regard to both these and the Military Funds, it was pointed out by the Committee of 1880 that, before the transfer of the funds to the Government, its liabilities in connection with them were very heavy, and were increasing, and that with the termination of these payments expenditure of this kind will cease, as the Indian Service Family Pension Fund, which replaces them, was constituted on a self-supporting basis.

24. The system of using up the capital of the Military and Medical Funds was adopted with the view of relieving the finances in the years when the payments were heaviest; and the charges, though perhaps scarcely yet at their maximum, may be expected before long to decrease and gradually disappear. The position of the Civil Service Annuity Funds, which were transferred to the Government under an Act of 74 (37 Vict. c. 12), was different, as the Civil annuities were a permanent, and for many years would be an increasing, charge (owing to the concessions made to the Civil Servants in 1871, by which all were allowed to retire on a full annuity of 1,000*l.* a year, after completing 25 years' service and 21 years' residence). If, therefore, the system adopted with the former Funds had been applied in this case, and, after the capital had been exhausted, a class of receipts previously included had been excluded from the Accounts, a very inconvenient disturbance would have been caused; it was, consequently, decided that the capital, which amounted to 3,051,918*l.*, should be brought to credit as an extraordinary receipt instead of being added to the revenue.

25. The annuity of 1,000*l.* given to Civil Servants on retirement was originally* contributed to the extent of one-half from the Fund, to which all those in the Service subscribed 4 per cent. on their salaries, the Government contributing the other moiety. In 1862 the Government agreed to raise their portion to 600*l.*,† and in 1871 the Secretary of State permitted all who had rendered the requisite service and residence to retire on a fixed pension of 1,000*l.* a year,‡ even though their subscriptions might not have been sufficient to purchase an annuity of 400*l.* At that time the subscriptions of the Civil Servants, which, of course, are payable in rupees, were nearly 50 per cent. more valuable for the purchase of an annuity in gold than they are at present; and it is evident, therefore, that the fall in the value of these subscriptions has had the effect of greatly enhancing the cost to the Government of conceding annuities of 1,000*l.* to all who retire after the stipulated service. It must, however, be borne in mind that the savings of the Civil Servants out of their salaries undergo a corresponding diminution; and, on the whole, we do not see, in the facts to which we have referred, any ground for interfering with the existing arrangements.

* *See* Despatch to India, 10th February, 1871, No. 52 (Financial), para. 15.

† Despatch to India, 25th November 1862, No. 193 (Financial).

‡ Despatch to India, 10th February 1871, No. 52, para. 26.

26. The Civil Funds, by which provision was made for the families of deceased Civil Servants, were self-supporting; in 1882 an Act was passed § authorising their transfer to the Government, and no liabilities were assumed beyond those which it was actually shown that the assets were sufficient to meet. The Bombay Fund was transferred in 1882-83, and the other two Funds in 1885-86, and the capital, amounting altogether to 4,980,814*l.*, was brought into the accounts as an extraordinary receipt.

§ 45 & 46 Vict. c. 45.

27. The

27. The payments and advances made in this country on account of the various funds since 1877–78, including the annual donation in the earlier years to the Bengal Civil Fund, have been as follows :—

Funds.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Civil Service Annuity Fund :	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bengal	223,579	236,206	240,664	248,114	246,263	252,752	256,354	258,737	262,284	259,578	264,267
Madras	96,760	94,283	95,127	93,314	94,617	93,904	94,114	94,520	96,148	94,431	93,869
Bombay	58,778	62,223	69,623	68,378	65,413	64,813	65,580	66,942	70,386	69,677	69,850
Civil Fund :											
Bengal	77,000	78,500	84,500	116,500	98,500	97,000	98,500	106,500	86,791	111,051	116,333
Madras	47,500	51,500	52,500	49,000	56,500	50,000	52,500	48,000	131,500	64,082	60,659
Bombay	38,000	38,000	34,500	35,500	35,000	39,428	36,437	36,998	34,155	37,139	35,059
Bengal Military Orphan Society	55,759	57,536	59,358	60,138	61,712	62,512	62,209	63,938	61,326	60,652	61,589
Military Fund :											
Bengal	171,305	174,962	177,959	186,895	186,241	189,176	194,857	197,936	200,230	202,937	202,760
Madras	166,648	172,601	173,675	182,405	182,761	187,330	188,617	186,913	187,385	189,430	189,396
Bombay	110,111	106,028	111,205	110,825	108,478	111,471	109,237	108,222	104,860	110,271	107,538
Medical Fund :											
Bengal	45,236	47,528	49,417	48 227	48,109	47,617	45,517	43,519	40,059	38,596	36,560
Madras	80,077	79,796	78,604	77,701	78,297	79,311	79,775	80,529	81,557	81,921	83,260
Bombay	11,608	38,798	19,952	12,174	12,241	11,524	10,403	9,833	9,664	9,443	8,913
Indian Navy Fund	11,291	11,826	12,739	14,145	15,318	16,461	16,008	16,161	16,204	16,417	17,020
Total	1,193,702	1,249,787	1,259,823	1,303,316	1,289,450	1,303,299	1,310,108	1,312,748	1,382,539	1,345,625	1,347,073
Deduct,—Subscriptions to the several Funds	88,602	87,380	90,351	92,479	94,939	94,187	91,654	88,236	87,787	91,394	93,058
Net Charge	1,105,100	1,162,407	1,169,472	1,210,837	1,194,511	1,209,112	1,218,454	1,224,512	1,294,752	1,254,231	1,254,015

28. So far, therefore, as the Home Accounts alone are concerned, there has been an increase in the net payments, amounting to 148,915*l.* in the 10 years. On the other hand, there has in India been a set off of Rx. 128,084, a net payment of Rx. 10,050 in 1877–78 having been converted into a net receipt in 1886–87 (the latest year for which the Accounts have arrived) of Rx. 118,034. The following Table shows the figures :—

	Increase of Net Payments in			
	England in 10 Years		India in 9 Years.	
Civil Service Annuity Fund :	£.	£.	*Rx.*	*Rx.*
Bengal	40,593		*—16,663*	
Madras	*—2,891*		*—4,434*	
Bombay	11,072		*—744*	
		48,774		*—21,841*
Civil Fund :				
Bengal	38,190		*—73,553*	
Madras	12,562		*—68,872*	
Bombay	*—3,799*		*—36,955*	
		47,253		*—179,380*
Bengal Military Orphan Society		2,044		10,075
Military Fund :				
Bengal	28,722		15,636	
Madras	24,545		14,887	
Bombay	*—1,537*		17,022	
		51,730		47,545
Medical Fund :				
Bengal	*—8,585*		5,885	
Madras	3,435		6,868	
Bombay	*—2,211*		2,764	
		—7,361		15,517
Indian Navy Fund		6,475		—
TOTAL £.		148,915	*Rx.*	*—128,084*

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
J. B. Peile.
A. C. Lyall.

ELEVENTH REPORT of the Special Committee on Home Charges, 22nd February 1889.

MY LORD,

Railway Revenue Account.

Under the head of the Railway Revenue Account have hitherto been included the following payments:—

(1). Interest on stock issued in redemption of Railway Annuities and Debenture Stock, and also of the outstanding Debentures and Debenture Stock of Companies whose lines have been purchased by the Government.

(2.) Annuities granted to railway companies in purchase of their lines, interest paid to the East Indian Railway Company in lieu of the portion of their annuity which is deferred, and investments made as Sinking Funds to cancel the addition made to the Debt in redemption of a portion of the Annuities and Debenture Stocks.

(3.) Interest paid on capital deposited by the new companies formed to construct railways under a guarantee from the Government.

(4.) Interest paid under guarantee to the older railway companies.

(5.) Advances of interest during the construction of the lines to companies subsidized by the Government, repayable in subsequent years out of the profits of the lines.

These are all the charges in the Home Accounts which have hitherto been debited to the Railway Revenue Account, the stores for the construction of protective and frontier railways having been in some years charged to revenue under special heads, and those for all other State railways, and the payments to companies for discharge of debentures, for stores, and for establishment, being in this country either charged against capital, or included in a deposit head, or in the remittance account, and any necessary transfers being effected in India. In the account for 1888–89 and subsequent years, interest will, in addition, be charged on the stock raised in consequence of the purchase of the Oude and Rohilkund Railway, but this does not affect the Accounts for 1887–88.

2. In the following table the charge under each of the five heads is exhibited:—

	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	Increase in the Ten Years.
State Railways:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Interest on Debt -	—	—	34,397	343,869	352,852	348,092	311,593	353,326	366,155	566,049	552,080	552,080
Annuities in purchase of Railways, including Sinking Funds - - -	—	—	—	993,298	1,239,446	1,216,735	1,203,118	1,220,582	1,324,031	1,677,700	1,683,456	1,683,456
Interest on Capital deposited by Companies - - -	—	—	—	—	—	—	—	—	195,886	343,631	468,936	468,936
Guaranteed Companies:												
Interest - - -	4,635,491	4,689,276	4,702,479	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920	—1,940,571
Subsidized Companies:												
Advances of Interest	—	—	—	—	4,301	13,671	27,801	36,395	—	—	—	—
Total - £.	4,635,491	4,689,276	4,736,876	4,591,671	4,861,412	4,888,332	4,826,753	4,827,543	5,066,807	5,284,356	5,399,392	763,901

3. The charges entered in the two lines described as "Interest on Debt" and "Annuities in purchase of Railways" had their origin in the transactions of 1879, when the power of the Government to purchase the East Indian Railway by the payment of a terminable annuity was put in force, with certain modifications. By the Act* passed in that year for the purpose, it was provided that an annuity of 1,473,750*l.* should be created in favour of the Company, to commence with 1st January 1880, and to terminate on 14th February 1953, the undertaking becoming the property of the Secretary of State; but it was arranged that the Company should work the railway for a period of 50 years (terminable after the 20th, or any succeeding 5th year),

State Railways: Interest on Debt, and Annuities in purchase of Railways.

* 42 & 43 Vict. c. ccvi.

5th year), and they were to leave in the hands of the Government one-fifth of the commuted value of the stock, instead of receiving the annuity in respect thereof; and, during the suspension of this portion of the annuity, were to be paid interest at 4 per cent. on the commuted value of that portion of the stock, together with one-fifth of the surplus profits after all expenses of the undertaking were defrayed. The Secretary of State was also empowered by that Act to grant India 4 per Cent. Stock (or Rupee Debt) to individual proprietors who might desire to receive it in exchange for their share of the annuity, a sinking fund being in that case established to redeem the stock so created within the time when the annuity would otherwise have lapsed. By two subsequent Acts† the power of exchange was so enlarged as to enable the Government to create stock in place of any railway annuities or liabilities, charged or contingently chargeable on the revenues of India, which fall within certain prescribed provisions.

† 44 & 45 Vict. c. 53, sec 2.
48 & 49 Vict. c. 25, sec. 25.

4. Under the first Act a payment of 262,000*l.* a year is made to the East Indian Railway Company, being interest at 4 per cent. on 6,550,000*l.* (the one-fifth portion of the commuted value of their capital stock), the proprietors of which availed themselves of the option of deferring their annuity, but this transaction has not involved any addition to the Debt.

5. We append a table showing the liabilities assumed by the Government on the purchase of the several undertakings, the extent to which they have been diminished by the creation of stock, the amount of stock so created, and the reduction subsequently effected through the operation of the Sinking Funds.

RAILWAY.	LIABILITY ASSUMED.			LIABILITY REDEEMED OR DEFERRED.		
	Nature.	Capital.	Annual Charge.	——	Capital.	Annual Charge.
		£.	£.		£.	£.
East Indian, purchased 31st December 1879.	Annuity, terminating 1953	—	1,473,750	Deferred	—	294,750
				Redeemed	—	327,982
				Ditto	—	480
				Deferred	—	294,750
					—	230,217
				Redeemed	—	90,095
					—	7,680
						327,982
	4½ per Cent. Debenture Stock	—	—	Redeemed	40,140	1,806
				Ditto	24,210	1,090
						330,878
	4½ per Cent. Debenture Stock	1,500,000	67,500	Redeemed	64,300	2,896
	Annuity	—	—		—	480
	4½ per Cent. Debentures	1,000,000	42,500	Discharged, 1880–81	1,000,000	42,500
	4 per Cent. Debentures	1,950,000	78,000	Ditto, 1882–83	1,939,600	78,000
				Ditto, 1883–84	10,400	
Eastern Bengal, purchased 30th June 1884.	Annuity, terminating 1957	—	139,162	Redeemed	—	22,311
						22,311
	4 per Cent. Debenture Stock	411,308	16,452	Redeemed	62,642	2,505
					62,042	2,481
					600	24
					62,642	2,505
	4 per Cent. Debentures	612,350	24,494	Discharged, 1884–85	202,450	8,106
				Ditto, 1885–86	200	
				1886–87	409,700	16,388
Scinde, Punjab, and Delhi, purchased 31st December 1885.	Annuity, terminating 1958	—	571,829	Redeemed	—	200,468
						200,468

INDIA STOCK SUBSTITUTED.						Outstanding Liabilities, 31st March 1888.		Annual Liabilities outstanding compared with those assumed.		
	Rate per Cent.	Created.		Reduced by Sinking Funds.						
		Capital.	Annual Charge.	Capital.	Annual Charge.	Capital.	Annual Charge.	Increase.	Decrease.	
		£.	£.	£.	£.	£.	£.	£.	£.	
- - - - -	—	—	—	—	—	—	850,538	—	623,212	
										£. 294,750 Annuity deferred.
- - - - -	—	—	—	—	—	—	262,000	262,000	—	262,000 4 per cent. Interest substituted.
- - - - -	4	5,175,359	204,637	233,606	9,344	4,882,333	195,293			32,750
- - - - -	3½	2,235,168	78,231	48,128	1,685	2,187,040	76,546			
- - - - -	3	215,243	6,457	—	—	215,243	6,457			427 ⅞ of 480*l.* Annuity, the equivalent of which is paid in India.
- - - - -	3½	43,168	1,636	258	9	47,910	1,677	330,931	—	
- - - - -	3	32,597	978	—	—	32,597	978			
Sinking Fund Investment -	—	—	—	—	—	—	49,980			
							330,931			
- - - - -	—	—	—	—	—	1,435,650	64,604	—	2,896	
								592,931	626,108	33,177 Net Decrease in England.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
India Rupee Debt - -	4	1,06,750	4,270	—	—	1,06,750	4,270	4,270	—	Paid in India.
Contribution towards Management, &c., in respect of Annuity redeemed -	—	£. —	£. —	£. —	£. —	£. —	£. 1,368	£. 1,368	£. —	
- - - - -	—	—	—	—	—	—	116,851	—	22,311	
- - - - -	3½	541,054	18,936	6,584	230	534,470	18,706			
Sinking Fund Investment -	—	—	—	—	—	—	3,476	22,311	—	
Contribution towards Pension Fund in respect of Annuity redeemed - -	—	—	—	—	—	—	129			
- - - - -	—	—	—	—	—	348,666	13,947	—	2,505	
- - - - -	3½	67,005	2,345	835	29	66,170	2,316			
- - - - -	3	708	21	—	—	708	21	2,505	—	
Sinking Fund Investment -	—	—	—	—	—	—	168			
- - - - -	—	—	—	—	—	—	371,361	—	200,468	
- - - - -	3½	4,911,621	171,907	54,024	1,891	4,857,597	170,016			
Sinking Fund Investment -	—	—	—	—	—	—	30,135	200,468	—	
Contribution towards Pension Fund in respect of Annuity redeemed - -	—	—	—	—	—	—	317			

6. Against the decrease of 32,750*l.*, the difference between the portion of the East Indian Railway Annuity deferred and interest at 4 per cent. on 6,550,000*l.*, one-fifth of the commuted value of the capital stock of the company, must be set the share of surplus profits payable to the Company in India; and against the decrease of 427*l.* in England, in respect of the portion of the East Indian Railway annuity redeemed, has to be set the sum of *Rs.* 4,270, payable in India on Rupee Debt issued in exchange for 480*l.* of the annuity.

7. In the redemption of portions of each of the annuities, the Secretary of State has incurred a liability for sums chargeable on the portions of the annuities redeemed. In the case of the East Indian Railway it is a contribution towards management and other charges; in the cases of the Eastern Bengal and Scinde, Punjab, and Delhi Railways, it is a contribution towards the pensions of the former home staff of each of the railways. In addition to this the Secretary of State has, in consequence of these redemptions by means of the creation of India stock, to make an annual payment to the Bank of England for the management of the India stock so created, now at the rate of 360*l.* a million; this sum, however, is charged under the head of "General Administration."

8. The foregoing statement shows no saving by the redemption of the portions of the annuities and debenture stocks of the companies, as the whole difference between the interest on the stock created and the annuity or interest on debenture stock redeemed has been invested towards the redemption of the stock created; but in future years, commencing with 1889-90, there will be an annual saving of 25,579*l.* in respect of the portion of the East Indian Railway annuity redeemed by the issue of India 4 per Cent. stock, as it is only incumbent on the Secretary of State to invest one-ninth part of the annuity so redeemed, and not the difference between that portion of the annuity and the interest on the stock substituted for it, which now only bears interest at 3½ per cent. instead of 4 per cent.

9. With this exception, the advantage of the transactions is that the liabilities will be cancelled so much sooner than they otherwise would have been. For instance, whereas the debenture stocks were perpetual, and the annuities terminated in 1953, 1957, and 1958 respectively, the stock created in lieu thereof will be all redeemed by 1946, provided that the sums annually applicable to its redemption can be invested at 3 per cent.

10. In respect of the debentures discharged, it is impossible to make an accurate comparison. By Act 43 Vict. c. 10, the Secretary of State obtained power to raise 2,950,000*l.* for the discharge of the debentures of the East Indian Railway; and the money directly applied to the discharge of 1,000,000*l.* of these debentures, which fell due in January 1881, formed part of that derived from the issue in December 1880 of 3,500,000*l.* India 3½ per Cent. stock; and that applied to 1,939,600*l.* discharged in 1882-83, and 10,400*l.* in 1883-84, was derived from the issue of 2,000,000*l.* India 4 per Cent. Debentures in October 1882. The latter formed part of 8,996,500*l.* debentures, of which 990,000*l.* were purchased on account of the Commission for the reduction of Debt in 1883-84, and cancelled, and 3,006,500*l.* were paid off in 1884-85, and the balance of 5,000,000*l.* were renewed at 3½ per cent. interest. The debentures of the Eastern Bengal Railway Company were paid off from money directly obtained from the issue of India 3 per Cent. stock, under the general borrowing powers of the Secretary of State, in 1884-85, 1885-86, and 1886-87.

11. As to the financial effect of the purchase of these railways, it is not practicable to give any figures in regard to the Eastern Bengal and Scinde, Punjab, and Delhi Railways, owing to their amalgamation with other lines in India. The case is, however, different in reference to the East Indian Railway, which still remains as a separate undertaking, of very much the same character as before its purchase; and, in the following statement, we give a comparison of the financial results of working this line in the years 1880 and 1887, as they would have been under the terms of the new and the old contracts:—

Comparison

Comparison of the Financial Results of the working of the East Indian Railway under the Terms of the New and Old Contracts, for the Years 1880 and 1887.

	1880.		1887.
	Rs.		*Rs.*
Net traffic Receipts - - - - - - - - -	2,87,54,393	- - -	3,14,63,149
Less—Contribution to Provident Fund (1 per cent.) -	2,87,544	- - -	3,14,631
		(Special)	1,50,000
	2,84,66,849	- - -	3,09,98,518
Under New Contract.			
Annuity, 1,179,000*l.* - - - - - at 1*s.* 8½*d.*	1,38,02,927	(at 1*s.* 6*d.*)	1,57,20,000
Interest in lieu of Deferred Annuity, 262,000*l.* „	30,67,317	„	34,93,333
Interest on Debenture Stock, 67,500*l.* - - „	7,90,244	„	9,00,000
Interest on Debentures, 120,500*l.* - - - „	14,10,732	—	—
Interest on money applied to the discharge of the Debentures of the Company - - - - - - - - -	- - -	- - -	15,96,008
Interest on Additional Capital - - - - -	1,36,816	- - -	10,52,594
Surplus to Company (one-fifth) - - - - -	17,72,690	- - -	15,87,260
	2,09,80,726	- - -	2,43,49,195
Residue to Government - - - - - - - -	74,86,123	- - -	66,49,323
Under Old Contract.			
Interest on Share Capital, 1,310,000*l.* - - at 1*s.* 10*d.*	1,42,90,909	(at 1*s.* 10*d.*)	1,42,90,909
Interest on Debenture Stock, 67,500*l.* - - „	7,36,364	„	7,36,364
Interest on Debentures, 120,500*l.* - - - „	13,14,545	„	13,14,545
Loss by Exchange on above Interest - - - -	11,95,743	- - -	36,31,515
(Difference between 1*s.* 10*d.* and 1*s.* 8½*d.* in 1880.)			
„ „ 1*s.* 10*d.* and 1*s.* 6*d.* in 1887.)			
Interest on Additional Capital (as under New Contract) -	1,36,816	- - -	10,52,594
Company's share of Surplus (one moiety) - - - -	59,86,507	- - -	67,43,575
	2,36,60,884	- - -	2,77,69,502
Government residue - - - - - - - - -	48,05,965	- - -	32,29,016
Government residue *better* under New Contract than under Old Contract - - - - - - - - - -	26,80,158	- - -	34,20,307

12. The following is an analysis of the Company's share of surplus profits: —

Analysis of the Company's Share of Surplus Profits.

	1880.		1887.
	Rs.		*Rs.*
Net traffic receipts, *less* contribution to Provident Fund -	2,84,66,849	- - -	3,09,98,518
Under New Contract.			
Annuity, interest in lieu of Deferred Annuity, and interest on Debenture Stock, 1,508,500*l.*, at 1*s.* 8½*d.* - -	1,76,60,488	at 1*s.* 6*d.*	2,01,13,333
Interest on Debentures, 120,500*l.*, at 1*s.* 8½*d.* - - -	14,10,732	—	—
Interest on money applied to the discharge of the Debentures of the Company - - - - - - -	- - -	- - -	15,96,008
Interest on additional Capital at 4½ per cent. - - -	1,36,816	- - -	10,52,594
Interest on value of Stores in hand - - - - -	3,95,363	- - -	3,00,285
Total charges - - -	1,96,03,399	- - -	2,30,62,220
Surplus - - - - - - - - - - -	88,63,450	- - -	79,36,298
Company's share (⅓th) - - - - - - - - -	17,72,690	- - -	15,87,260
Under Old Contract.			
Interest on Share Capital, Debenture Stock and Debentures, 1,498,000*l.*, at 1*s.* 10*d.* - - - - - - -	1,63,41,818	at 1*s.* 10*d.*	1,63,41,818
Interest on additional Capital, at 5 per cent. - - -	1,52,017	- - -	11,69,549
Total charges - - -	1,64,93,835	- - -	1,75,11,367
Surplus - - - - - - - - - - -	1,19,73,014	- - -	1,34,87,151
Company's share (one moiety) - - - - - -	59,86,507	- - -	67,43,575

13. Thus it will be seen that, under the new contract with the Company, the Government received, as the result of the working of the line in 1887, about Rx. 342,000 more than it would have received under the old contract. Moreover, the annuity charged under the new contract includes, in addition to interest, the gradual payment, by annual sums of 65,500*l.*, of the capital sum in purchase of the railway, whereby a liability for the payment of 26,200,000*l.* in the year 1953, which would have devolved on the Government if the line had not been so purchased, will be extinguished. That amount, were it evenly spread throughout the period of 73 years for which the annuity was granted, would be equal to about 359,000*l.* a year.

State Railways: Interest on Capital deposited by Companies.

Despatch to India, 22nd June 1882, No. 86 (Railway).

14. The charge on account of interest on capital deposited by Companies began in the year 1885–86. When the Southern Mahratta Railway Company was originally formed, in 1882, they were required to deposit with the Secretary of State the requisite amount of capital, receiving in rupees in India the sum requisite to produce a stipulated sterling rate of interest, together with a share of the net earnings; and the line was constructed by them as agents of the Government, who supplied the necessary funds. In 1884, however, a Select Committee of the House of Commons expressed an opinion that the terms were needlessly complicated by giving an equivalent in rupees of a sterling guarantee, and suggested that the guarantee in sterling should be absolute; and about the same time the Company represented the risk that they would incur if a bank were to fail through which their dividends might at the time be in course of transmission. Accordingly it was decided that, on and after the 1st of April 1885, the interest guaranteed on the Company's capital should be paid in sterling in this country.

Paragraph 25 of Reports.

Despatch to India, 31st December 1884, No. 166 (Railway).

15. In

15. In 1885 the Indian Midland Railway Company was allowed to raise capital for the construction of a system of railways in India on a 4 per cent. sterling guarantee, with one-fourth of the surplus profits; and shortly afterwards a new contract was made with the Bengal Central Railway Company, by which it was placed on very similar terms to the These were followed in 1887 by the formation of the Bengal-Nagpur Railway Company, under a contract in which the provisions applicable to the Indian Midland Company were generally followed.

Despatch to India, 30th September 1885, No. 109 (Railway).

Despatch to India, 17th December 1885, No. 137 (Railway).

Southern Mahratta Company.

Despatch to India, 24th March 1887, No. 36 (Railway).

16. Under these various agreements a payment of 468,936*l.* was made to the several Companies in 1887-88, and it is estimated that in 1888-89 and 1889-90 the payments will amount to 634,300*l.* and 741,600*l.* respectively, involving the probable remittance from India in the coming year of more than Rx. 1,100,000. Nor will the charge remain without further increase, for each fresh issue of capital required for the prosecution of these works demands an additional payment of interest in sterling.

17. The stocks of the Indian Midland and Bengal-Nagpur Railway Companies are now quoted at a price of 117, which may be taken as an indication that a more economical arrangement might have been possible, at a somewhat later date. We would again refer to the opinion expressed in paragraphs 35 to 37 of our Third Report as to the necessity, on various grounds, for the greatest caution in raising money in this country for public works in India.

18. The payment of interest in England to the eight Railway Companies guaranteed on the old system amounted, in 1878-79, to 4,689,276*l.* Four of these undertakings have now been purchased by the State; and, excluding the Oude and Rohilkund Railway, of which the purchase has been very recently effected, the payments in 1887-88 amounted to 2,317,035*l.*, as follows:—

Guaranteed Companies: Interest.

	£.
Bombay, Baroda, and Central India Railway Company - -	410,104
Great Indian Peninsula Railway Company - - - -	1,176,609
Madras Railway Company - - - - - - -	520,332
South Indian Railway Company - - - - -	209,990

19. The following table shows to what extent the earnings of these railways in India were available towards the payment of the charges in England in 1878-79 and in 1886-87 (the latest year for which the Finance and Revenue Accounts have been received:—

Railways.	1878-79.						1886-87.					
	Net Traffic Receipts.	Payments in India for Interest, Moiety of Surplus Profits, Land, and Supervision.	Balance for remittance by Government.	Sterling Payments.	Equivalent of Sterling Payments at Average Rate of Exchange for Drawings.	Deficiency.	Net Traffic Receipts.	Payments in India for Interest, Moiety of Surplus Profits, Land, and Supervision.	Balance for remittance by Government.	Sterling Payments.	Equivalent of Sterling Payments at Average Rate of Exchange for Drawings.	Deficiency.
1.	2.	3.	4.	5.	6.	7. (=6—4)	8.	9.	10.	11.	12.	13. (=12—10)
Lines already purchased:	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*
East Indian - -	2,331,506	585,698	1,745,808	1,488,941	1,805,312	59,504	Purchased and worked under different conditions.					
Eastern Bengal -	217,667	62,070	155,597	147,137	178,401	22,804						
Scinde, Punjab, and Delhi.	318,005	12,052	305,953	551,836	669,090	363,137						
Oude and Rohilkund	229,451	10,110	219,341	271,670	329,394	110,053	296,524	17,420	279,104	381,531	525,012	245,908
	3,096,629	669,930	2,426,699	2,459,584	2,982,197	555,498						
Lines not yet purchased:												
Bombay, Baroda, and Central India.	289,116	4,101	285,015	400,314	485,373	200,358	780,641	193,488	587,153	408,327	561,885	+25,268 Surplus.
Great Indian Peninsula.	1,252,048	222,258	1,029,790	1,117,242	1,354,634	324,844	2,114,308	357,749	1,756,559	1,176,828	1,619,393	+137,166 Surplus.
Madras - - -	148,990	5,974	143,016	516,962	626,806	483,790	289,653	19,037	270,616	522,393	718,846	448,230
South Indian - -	74,461	9,065	65,396	195,174	236,645	171,249	165,990	11,186	154,804	207,897	286,080	131,276
	1,764,615	241,398	1,523,217	2,229,692	2,703,458	1,180,241	3,350,592	581,460	2,769,132	2,315,445	3,186,204	417,072
Total -	4,861,244	911,328	3,949,916	4,689,276	5,685,655	1,735,739	3,647,116	598,880	3,048,236	2,696,976	3,711,216	662,980

20. The

20. The South Indian Railway may be acquired by the Government on the 31st December 1890 or the 30th June 1891, provided that notice of the intention to purchase be given within six months of the 1st March 1890. The capital of the company is 3,057,908*l.* at 5 per cent., and 151,044*l.* at 4¾ per cent., together amounting to 3,208,952*l.*, for which it will be necessary to pay the equivalent of the mean market value during the three years ending on the 1st March 1890. Taking, for the purpose of calculation, the present value of the 5 per cent. stock, namely, 135*l.*, the amount to be paid would be 4,332,085*l.* It will also be necessary for the Secretary of State to accept the liability for 425,000*l.* of perpetual debenture stock bearing interest at 4½ per cent. There are also outstanding debentures to the amount of 970,000*l.*, bearing interest at 3½ per cent., and falling due between the 1st July 1889 and the 1st of July 1893. In the case of this Company the purchase can only be effected by the payment of money, and not by an annuity.

South Indian Railway.
Contract dated 16th December 1873, Clause 31 (page 48 of Commons' Paper 412 of 1882).

21. If the South Indian Railway be not bought in 1890, an opportunity for obtaining it will not again occur till 1905. In dealing with the question of the construction and working of certain State lines, your Lordship informed the Government of India, in a Despatch dated the 7th April 1887, No. 40 (Railway), that you were not prepared to take any step which would interfere with the termination of the existing contract in accordance with its provisions; and, unless some unforeseen emergency should arise, there can, in our opinion, be no doubt of the advantage of purchasing the line as soon as practicable. It is a question for consideration whether the Company should be maintained on a new agreement, for the purpose of completing the construction of the system of lines in Southern India, and working them.

22. The undertaking which, under the terms of the contracts, may next be acquired by the Government, is that of the Great Indian Peninsula Railway, which can be purchased by the payment either of money or of an annuity, on the 30th June or 31st December 1900, provided that notice be given within six months of the 17th August 1899, by which time the first 50 years of the original contract will have expired; the right to exercise such a power in 1874 was abandoned, in consideration of the Company agreeing to an arrangement whereby all surplus profits in excess of the guaranteed interest were thenceforward to be divided equally between the Government and the Company, the Government at the same time cancelling the existing debt for guaranteed interest, and taking no account as against the Company in future of such advances after the profits of a half year had been applied to the discharge of the amount due for that period. The share capital of the Company amounts to 20,000.000*l.*, bearing interest at 5 per cent., and now quoted in the market at 176*l.* per 100*l.* of stock. There is also a sum of 2,701,450*l.* irredeemable 4 per cent. debenture stock; and there are outstanding debentures to the amount of 2,111,300*l.*, of which 1,847,300*l.* bear 3½ per cent. interest, and fall due between the 1st July 1890 and the 1st July 1895, and 264,000*l.* bear 3¼ per cent. interest, and expire on the 1st July 1895. Dividends in excess of the guaranteed 5 per cent. have in recent years been earned by this line to the following extent, of which one-half was paid to the Company on the dates specified :—

Great Indian Peninsula Railway.
Contract, dated 17th August 1849, Clauses 23 and 26 (page 51 of Commons' Paper 259 of 1859).
Despatch to India, 28th July 1870, No. 47 (Railway).

	£.	s.	d.	
January 1885	1	19	8	per cent.
„ 1886	2	–	8	„
„ 1887	2	8	–	„
July „	–	8	–	„
January 1888	2	18	8	„
„ 1889	2	13	6	„

The profits of this line are likely to be enhanced by the construction of the Indian Midland and Bengal-Nagpur Railways, which will bring over it the produce of the North-West and Central Provinces seeking export from Bombay; and, consequently, the value of the share capital is likely to increase.

23. The arrangement regarding the division of surplus profits was accepted also by the Bombay, Baroda, and Central India Railway Company, which cannot, therefore, be purchased under the contract before the 31st December 1905, on which date or on the 30th June 1906 it may be acquired by the payment either of money or of an annuity, if due notice shall have been given within six months from the 1st May 1905, being 50 years after the date when the lease of 99 years commenced. The share capital is 7,550,300*l.*, bearing interest at 5 per cent., and

Bombay, Baroda, and Central India Railway.
Contract dated 21st November 1855, Clauses 9, 22, and 25 (pages 111–117 of Commons' Paper 259 of 1859).

and now quoted at 175; and there are 888,500*l.* of debentures at 3½ per cent., repayable between the 5th May 1889 and the 1st August 1891, and 100,000*l.* at 3¼ per cent., falling due on 31st March 1890. The profits of this Company have been increased by its connection with the Rajputana-Malwa Railway, the working of which line was entrusted to them in 1884, under an agreement by which the Company receive one-fifth of the surplus profits after the Government have received 5 per cent. interest on the capital expended on the undertaking. The dividends earned by this Company in recent years in excess of 5 per cent., one-half of which has been paid to the Company on the dates specified, have been as follows:—

Despatch to India, 30th April 1884, No. 51 (Railway).

	£.	s.	d.	
January 1885	2	15	–	per cent.
„ 1886	2	15	–	„
July „	1	–	–	„
January 1887	3	7	–	„
July „	–	17	–	„
January 1888	2	17	–	„
July „	–	3	–	„
January „	2	12	–	„

24. The last line of which, according to the contract, possession can be acquired by the Government, is that of the Madras Railway Company, which, having also accepted the terms regarding the division of surplus profits (of which, however, the prospect is extremely remote), were exempted from the liability to have their property purchased on the first occasion mentioned in the contracts of 1852 and 1858. These contracts were revised in 1871, when the several undertakings of the Company were consolidated, and the date when notice of purchase might first be given was fixed at 50 years from the 1st April 1857, that is, in 1907; and the Government may thus obtain the property on the 31st December 1907, by the payment either of money or of an annuity. The share capital consists of 8,757,670*l.* at 5 per cent., quoted at 148¾, 999,960*l.* at 4¾ per cent., and 500,000*l.* at 4½ per cent., or 10,257,630*l.*, in all. The outstanding debentures are 102,200*l.* at 4 per cent., falling due 31st December 1890, 237,800*l.* at 3½ per cent., expiring on the 30th June 1892 and 1893, and 60,000*l.* at 3¼ per cent., repayable on the 31st December 1895.

Madras Railway.

25. The following table shows the great improvement which has taken place in recent years in the value of the stock of these railways, a comparatively small share of which is due to any enhancement of receipts:—

Value of Stock of Guaranteed Railways.

Railways.	Years.	Net Earnings of Line, per Cent.	Dividend paid to Stockholders, including 5 per Cent. Guaranteed Interest.	Price of Stock on which 5 per Cent. Interest is guaranteed.	
				Highest.	Lowest.
			£. s. d.		
Bombay, Baroda, and Central India	1885	8·07	6 7 6	154	132½
	1886	8·58	6 17 6	167½	150
	1887	7·54	7 2 –	171¼	160½
	1888	—	6 10 –	176½	160¼
Great Indian Peninsula	1885	6·72	5 19 10	146	128
	1886	7·80	6 – 4	153	142
	1887	7·85	6 8 –	161½	144½
	1888	—	6 9 4	174	155
Madras	1885	2·85	5 – –	129	114
	1886	2·79	5 – –	131	126
	1887	2·54	5 – –	134¾	125½
	1888	—	5 – –	146	131
South Indian	1885	3·42	5 – –	129	112
	1886	3·16	5 – –	130	125
	1887	3·35	5 – –	132	125
	1888	—	5 – –	135	128

26. Although the present figures are, of course, inapplicable to the actual purchase of the railways under the several contracts, it may be of interest to see from the following table what would be the result to the Government, if it should be able, when opportunity occurs, to obtain the lines by granting annuities based on the present price of the railway stocks and a rate of interest of 3¼ per cent., the net traffic receipts of the lines being calculated from the returns most recently received, and the rate of exchange taken at that of the present time, say 1*s.* 4½*d.*:—

	Great Indian Peninsula Railway.		Bombay, Baroda, and Central India Railway.		Madras Railway.	
Date of purchase	30th June 1900		31st December 1905		31st December 1907	
End of term	16th August 1948		1st May 1954		1st April 1956	
Period of annuity	48 years		48½ years		48½ years	
Capital	£20,000,000		£7,550,300		£10,257,630†	
Present market price	173		174*		130 to 145†	
Purchase money	£34,600,000		£13,137,522		£14,718,567†	
Annuity, taking interest at 3¼ per cent.	£1,431,000		£541,000		£606,000	
Guaranteed Interest now paid	£1,000,000		£377,515		£507,882	
	Present Arrangement.	If purchased by means of an Annuity.	Present Arrangement.	If purchased by means of an Annuity.	Present Arrangement.	If purchased by means of an Annuity.
Net Traffic Receipts for year ending 30th June 1888, *less* contribution to Provident Fund	*Rs.* 2,07,91,922	*Rs.* 2,07,91,922	*Rs.* 67,06,389	*Rs.* 67,06,389	*Rs.* 31,18,300	*Rs.* 31,18,300
Guaranteed Interest, at 1*s.* 4½*d.* per rupee	1,45,45,454	—	54,91,126	—	73,87,374	—
Company's share of surplus profits	39,55,708	—	11,13,272	—	—	—
Annuity at 1*s.* 4½*d.* per rupee	—	2,08,14,545	—	78,69,090	—	88,14,544
Total Charge	1,85,01,162	2,08,14,545	66,04,398	78,69,000	73,87,374	88,14,544
Receipt by Government (+) or Charge to Government (—)	+22,90,760	—	+1,01,991	—	—	—
	—	—22,623	—	—11,62,701	—42,69,074	—56,96,244
Worse result to the Government	23,13,383		12,64,692		14,27,170	

* High price partly due to Rajputana-Malwa Railway.

† 8,757,670 at 5 per cent. at 145 = £. 12,698,622
999,960 at 4¼ „ „ 137 = £. 1,369,945
500,000 at 4½ „ „ 130 = £. 650,000
£. 10,257,630 £. 14,718,567

Thus, if the Government were to buy these lines on the terms assumed, they would accept an additional charge (including the annual sum requisite to redeem the capital at the end of the period) of Rs. 23,13,383, Rs. 12,64,692, and Rs. 14,27,170, respectively, or an aggregate of Rs. 50,05,245 annually, in order to extinguish in about 48 years sterling liabilities of 20,000,000*l.*, 7,550,300*l.*, and 10,257,630*l.*, or altogether 37,807,930*l.*, which, if evenly spread over the 48 years, would amount to an average of nearly 788,000*l.* a year.

Subsidized Railway Companies.

27. The payments made in the years 1881-82 to 1884-85, for advances of interest to Subsidized Railway Companies, arose in consequence of the conditions made in the contracts with the Bengal Central and Rohilkund and Kumaon Railway Companies, which received no permanent guarantee of interest.‡ The Secretary of State, however, agreed that, until the lines were opened for traffic throughout (or until a specified date), he would advance interest at the rate of 4 per cent. on a limited sterling sum paid to his credit for the construction of the line, such advances being

‡ Contracts dated 26th July 1881, Sections 22 and 27, and 12th October 1882, Sections 39 and 40.

being subsequently repayable with interest thereon out of the profits in excess of 5 per cent. on the capital. The amounts thus advanced have been the following:—

Years.	Bengal Central Railway.	Rohilkund and Kumaon Railway.	Total.
	£.	£.	£.
1881–82 - - - - - -	4,301	—	4,301
1882–83 - - - - - -	13,320	351	13,671
1883–84 - - - - - -	24,003	3,798	27,801
1884–85 - - - - - -	29,675	6,720	36,395
£.	71,299	10,869	82,168

After the opening of the railways the arrangement for the advances of interest terminated.

28. The following sums have been received by the Secretary of State towards repayment of these advances:—

Years.	Bengal Central Railway.	Rohilkund and Kumaon Railway.	Total.
	£.	£.	£.
1881–82 - - - - - -	2,290	—	2,290
1882–83 - - - - - -	3,680	—	3,680
1883–84 - - - - - -	2,645	—	2,645
1884–85 - - - - - -	202	295	497
£.	8,817	295	9,112

29. On the 5th of January 1887 a new contract was made with the Bengal Central Company, with effect from the 1st of July 1885, by which the Government agreed to forego its claim for repayment of the advances (which, including a payment of 15,000*l.* made in July 1885, amounted to a net sum of 77,482*l.* not repaid), and to pay interest at 3½ per cent. on the capital. From that date, therefore, the charge under this head ceased, and the payment of interest to this Company is included under interest on capital deposited by companies. The advances to the Rohilkund and Kumaon Company, amounting to a net sum of 10,574*l.*, are repayable, with interest, whenever there are sufficient surplus profits for the purpose.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
J. B. Peile.
A. C. Lyall.

TWELFTH REPORT of the Special Committee on Home Charges, 5th April 1889.

My Lord,

THE payments in England under the head of Army, during the years from 1877-78 to 1887-88, have been as follows:—

Army Charges.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Effective other than Stores -	1,146,258	1,271,088	1,293,736	1,301,891	1,190,354	1,138,750	1,145,671	1,151,761	1,066,426	1,299,323	1,184,512
Special Expeditions - - -	—	2,956	4,077	2,543	12,500	55,025	6,162	—	—	—	—
Stores - - - - - -	1,154,461	772,773	875,287	805,739	575,698	582,510	534,983	462,378	929,642	487,278	658,534
Total Effective - - -	2,300,719	2,046,817	2,173,100	2,110,173	1,778,552	1,776,285	1,686,816	1,614,139	1,996,068	1,786,601	1,843,046
Non-Effective - - - -	1,980,531	1,936,118	2,115,824	2,064,928	2,231,933	2,230,734	3,336,768	2,360,283	1,693,311	1,777,565	1,897,969
TOTAL Army Charges - - £.	4,281,250	3,982,935	4,288,924	4,175,101	4,010,485	4,007,019	5,023,584	3,974,422	3,689,379	3,564,166	3,741,015

2. The reduction of 540,235*l.* in 1887-88 as compared with 1877-78 is almost entirely attributable to the smaller payment for stores, which was less by 495,927*l.* than the sum paid ten years previously. Of the other charges, those for Effective Services were greater by 38,254*l.*, and those for Non-Effective Services were lower by 82,562*l.*

3. The Effective Charges, excluding the payments in connection with the special expeditions to Afghanistan and Egypt, may be thus divided:—

Effective Charges.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Payments to War Office, for British troops - - - -	500,000	561,920	614,167	606,409	504,900	507,000	506,518	533,269	552,299	701,526	651,961
Furlough allowances - - -	325,442	311,803	278,471	303,669	318,134	267,102	232,847	233,802	156,791	248,958	263,520
Pay of regiments during voyage to and from India - - -	18,620	25,449	13,523	25,673	7,955	12,515	8,568	8,386	6,172	8,093	9,278
Passage - - - - - -	261,410	345,463	374,115	352,618	344,148	327,432	367,917	358,517	332,225	301,666	229,480
Miscellaneous charges - -	40,786	26,453	13,460	13,522	15,217	24,701	29,821	17,787	18,939	39,080	30,273
	1,146,258	1,271,088	1,293,736	1,301,891	1,190,354	1,138,750	1,145,671	1,151,761	1,066,426	1,299,323	1,184,512
Stores - - - - - -	1,154,461	699,619	704,884	737,719	575,195	529,724	534,983	462,378	929,642	487,278	658,534
TOTAL - - - £.	2,300,719	1,970,707	1,998,620	2,039,610	1,765,549	1,668,474	1,680,654	1,614,139	1,996,068	1,786,601	1,843,046

4. The system under which payments have in past years been made to Her Majesty's Government, on account of the recruiting charges and other disbursements made by the War Office in respect of the portion of the British Army serving in India, was explained

* Paragraphs 3 to 16.

in the Eighth Report of the Committee of 1880, from which we quote the following paragraphs:—*

"Under Effective Services, the principal payment is that made to Her Majesty's Exchequer on account of disbursements by the War Office in respect of Her Majesty's British forces serving in India, including recruiting charges and pay of colonels of cavalry and infantry. The amount thus paid was 500,000*l.* in 1877-78, 530,000*l.* in 1878-79, and 550,000*l.* in 1879-80.

"By the 128th section of Act 33 Geo. 3, c. 52, it was enacted that the East India Company should bear the actual expenses incurred for the support and maintenance of the British troops serving in India. Under this arrangement the Company paid, on the average, for the 20 years from 1837-38 to 1856-57 about 295,000*l.* a year; and they also expended upwards of 45,000*l.* a year on the recruiting establishment during that period.

"On the outbreak of the Mutiny, the number of Queen's troops in India, which had averaged about 25,000 officers and men, was raised to about 80,000, and consequently the payments

payments to the Imperial Government were greatly increased, as will be seen from the following statement:—

Years	Number of Officers and Men in India.	Payment of Arrears.	Advances for current Year.	Advances for future Years.	Total paid in each Year.	—
		£.	£.	£.	£.	
1857-58 - - - -	76,605	575,000	600,000	—	1,175,000	A sum of 213,433*l.* was subsequently recovered on account of over-payments from 1855-56 to 1860-61.
1858-59 - - - -	83,121	2,110,699.		—	2,110,699	
1859-60 - - - -	66,707	948,000	625,300	350,000	1,323,300	
1860-61 - - - -	61,641	819,533	560,000	—	1,379,533	
1861-62 - - - -	58,438	310,000	760,000	—	1,070,000	

During those five years the recruiting charges at Warley were 120,118*l.*, 134,628*l.*, 101,927*l.*, 71,592*l.*, and 24,547*l.* respectively.

"After the assumption of the direct Government of India by the Crown, and the discontinuance of the local Army, the special recruiting staff being consequently given up, a Committee, presided over by Sir Alexander Tulloch, of the War Office, was appointed to arrive at an average rate which should be paid by the Indian Government in respect of the British troops serving in India; and, on their recommendation, a rate of 10*l.* was adopted for each man on the effective strength of the Army in India, according to the muster rolls for 12 months, such rate to include all expenses incurred on account of regiments and recruits for the service of India, and maintaining them until arrival there, and after embarkation from India, except clothing, arms, and accoutrements, which were subject to special regulations, and also except passage money and transport. This mode of payment was in force for nine years, from 1861-62 to 1869-70, during which period the average effective force in India was 63,124 officers and men, and the average annual payment on account of those years was consequently 631,240*l.*

	Average Effective Strength in India.	Paid to the Imperial Government on account of each Year.
		£.
1861-62 -	58,438	584,380
1862-63 -	69,586	695,860
1863-64 -	68,745	687,450
1864-65 -	69,313	693,130
1865-66 -	65,140	651,400
1866-67 -	61,917	619,170
1867-68 -	56,831	568,310
1868-69 -	58,431	584,310
1869-70 -	59,714	597,140
	9)568,115	9)5,681,130
	63,124	631,240

"In 1869, it was determined, at the instance of the War Office, to revert to the system of actual charges, and a Committee was appointed, over which Mr. Seccombe presided, to consider the necessary arrangements. In accordance with their recommendations, it was agreed that India should pay the following rates:—

		£.	s.	d.
For each	Cavalry recruit - - - -	136	13	11
,, ,,	Infantry recruit - - - -	63	8	5
,, ,,	Royal Horse Artillery recruit - -	78	14	8*
,, ,,	,, Artillery mounted recruit -	59	2	10
,, ,,	,, ,, dismounted recruit -	58	9	3
,, ,,	Cavalry non-commissioned officer or soldier embarked as reliefs, or sent otherwise than from Indian depôts	55	17	3
,, ,,	Infantry - ditto - ditto - -	27	7	11
,, ,,	Royal Horse Artillery ditto - -	47	10	7
,, ,,	,, Artillery - ditto -	40	11	5

With an addition of 13*l.* 11*s.* if the recruit shall have passed through the Riding House Establishment.

Receiving a similar sum for each man disembarked on return from India with not less than two years to complete his service.

* Called 78*l.* 14*s.* 9*d.* by Mr. Bouverie's Committee.

"The India Office at the same time undertook the direct payment of officers on furlough from India (with the exception of the pay of colonels of regiments and colonels commandant of Artillery, which was to be issued by the agents and charged to India). Advances to regiments and drafts proceeding to and returning from India, and the charges for invalids and time-expired men, were also separately adjusted.

"In submitting the Reports containing these recommendations, the members of the Committee who represented the India Office repeatedly drew attention to the excessive strength of the depôt establishments charged to India, and consequently increased charge for recruits; they pointed out that, whereas those sent from the Warley Depôt had only cost 19*l.* 15*s.* per man on the average of the years 1850 to 1859 (or 26*l.* 7*s.* 5*d.*, if the years of and after the Mutiny were omitted from the calculation), the cost of the estimated establishment of the Indian depôts kept up by the Imperial Government for cavalry and infantry showed an average of 205*l.* per man from 1861-62 to 1867-68

while the arrangement of 1870 gave an average cost of 136*l.* 13*s.* 11 *d.* for cavalry, and 63*l.* 8*s.* 5*d.* for infantry recruits. After making allowance for additional expenditure in certain exceptional years, and for changes in the terms of enlistment, pay, clothing, &c., Mr. Seccombe and Generals Jameson and Hannyngton held it to be unnecessary to incur so heavy an expenditure as far as Indian interests were concerned, and pointed out that it was further to be borne in mind that the depôt troops and companies were available to meet any emergency for which a Home garrison was required.

"The claims for the years 1870-71 to 1872-73 were agreed to be settled on the foregoing basis; and the following statement will show the amount of claims and payments:—

Years.	Average Effective Strength.	War Office Claims.	Sums objected to by India Office.*	Advances by India Office to Imperial Government.	Direct Payments by India Office.	Total Payments.
		£.	£.	£.	£.	£.
1870-71 - - - -	58,987	486,684	58,973	505,000	150,299	655,299
1871-72 - - - -	60,605	444,512	47,557	495,000	166,568	601,568
1872-73 - - - -	62,091	388,611	27,460	450,000	146,315	596,315

* Chiefly a charge for old soldiers as recruits.

The advances to the Imperial Government were made before accurate information had been received as to the effective strength, and proved to be in excess of the amount due. Recoveries were accordingly made in the following years.

"Differences having arisen between the War and India Offices as to the adjustment of these Home charges, a Committee was appointed in 1874, under the presidency of the Right Honourable E. P. Bouverie, to arbitrate on the questions at issue. The rates fixed by this Committee as those which India should pay were:—

"From 1st April 1873:

"For each brigade depôt with an Indian depôt attached, 5*l.* a day.

"For every trained infantry soldier sent out, 22*l.* 10*s.*, whether in drafts or battalions, subject to deduction in the case of recruits of less than three months' service, India being repaid 15*l.* for each effective soldier returning with not less than six months to complete his service, or 7*l.* 10*s.* if (the payment of 15*l.* not being made) he were transferred to the Reserve.

"The actual cost of invalids at Netley, for not more than six months, to be paid by India.

"From 1st April 1874:

"India also to bear the actual expenses at Canterbury of the depôts of cavalry regiments in India and depôt staff, the expense of repairs of buildings, and one-fourth of the riding establishment.

"For each cavalry soldier embarked with a regiment, 54*l.*, with a return credit of 36*l.* (or 10*l.* 16*s.* if joining the Reserve).

"For the years 1872-73 to 1874-75:

"For each Royal Horse Artillery soldier embarked with drafts, 78*l.* 14*s.* 9*d.*
"For each Royal Artillery mounted man embarked with drafts, 59*l.* 2*s.* 10*d.*
} with 13*l.* 11*s.* extra if dismissed from riding drill.

"For each Royal Artillery dismounted man embarked with drafts, 58*l.* 9*s.* 3*d.*

"For difference of numbers on passage,—

"Royal Horse Artillery, 47*l.* 10*s.* 7*d.*
"Royal Artillery, 40*l.* 11*s.* 5*d.*

After

"After 1st April 1875, India to contribute 64,000*l.* a year in aid of the Artillery depôts, &c., so long as the force in India and depôt establishments remained at their present strength; and

"India from that date to pay for each man embarked, whether in drafts, brigades, or batteries, for Royal Horse Artillery, 57*l.* 5*s.* 8*d.*; for Field and Garrison Artillery, 26*l.* 16*s.* 4*d.*; credit being given for two-thirds of the amount for each soldier disembarking with his regiment, or one-fifth if returning to join the Reserve.

"India was also to pay a percentage for all desertions; to pay 20,000*l.* a year from the 1st April 1870 for educational establishments (not including Sandhurst); and further to be chargeable with the pay and allowances, for the period of instruction at Chatham and Shoeburyness, of the officers sent out to India to maintain or increase the establishment of Royal Artillery and Engineers, the charge in the case of the latter corps being fixed at 350*l.* per officer.

"The following statement will show the claims and payments made in accordance with these rates:—

Year.	Average Effective Strength.	War Office Claims.	Sums objected to by India Office.	Advances by India Office to Imperial Government.	Direct Payments by India Office.	Total Payments.
		£.	£.	£.	£.	£.
1873-74 - - - -	62,166	403,770	12,587 (Chiefly for old soldiers claimed as recruits.)	400,000	142,012	542,012
1874-75 - - - -	62,443	430,371	11,152	380,000	130,779	510,779
1875-76 - - - -	61,562	468,585	8,000	320,000	134,284	454,284
1876-77 - - - -	60,707	697,711*	8,000 (Estimate)	400,000	150,548	550,548
1877-78 - - - -	60,022	- -	- -	500,000	141,091	641,091
1878-79 - - - -	59,676	- -	- -	530,000	152,780	682,780

* Including payment at 20,000*l.* a year for seven years from 1st April 1870, on account of Educational Establishments.

"The payments from 1861-62 to 1869-70 were at the rate of 10*l.* a man, and from 1870-71 to 1878-79 at the rate of 9*l.* 11*s.* a man, of which 7*l.* 3*s.* was paid to the Imperial Government, and 2*l.* 8*s.* paid direct by this Office.

"Owing to the great delay which had occurred in settling these claims, a proposal was made by the Treasury, which was accepted by the Secretary of State in Council on the 18th of June 1878, and finally adopted in a Treasury Minute of the 2nd of July following,* by which it was agreed that the advances by this Office should be taken in full discharge of all claims by the War Office to the 31st March 1879. It was estimated by the Chancellor of the Exchequer that this conclusion involved a concession to India of a sum between 100,000*l.* and 150,000*l.*

* See House of Commons Paper 14 of 1878.

"An offer had been made by the India Office to pay 6*l.* a man for those charges which were defrayed by the War Office, while the War Office claimed 7*l.* 2*s.* 6*d.* The Treasury thereupon proposed a compromise, at the rate of 6*l.* 10*s.*, which the Secretary of State in Council intimated his readiness to agree to for 10 years; but Sir Stafford Northcote was unwilling to adopt a fixed rate without further inquiry, and a Commission was accordingly appointed in February 1879, of which the Earl of Northbrook is the Chairman, to ascertain as nearly as possible the amount of the effective charges incurred in this country in respect of troops serving in India, and, the principle of a capitation rate being accepted, to determine what the rate should be, what basis should be taken for arriving at the numbers on which the rate is to be payable, and how long the rate should continue in force without revision.

"After several meetings the Commission found it necessary to postpone the inquiry until they could obtain the reports of the Commission presided over by Lord Airey, which had been appointed to consider the period of service and the system of recruiting, and the Commission nominated by the Governor General in Council to report upon the expenditure and organisation of the Army in India. On the 8th of July 1880, however,

the Treasury proposed that the Commission should resume its labours, with the view of recommending a 'temporary arrangement . . . which should govern the payments 'by the Indian Government, on account of Home charges of British troops serving in 'India, for two or three years from the first of April 1879,' and your Lordship has expressed your concurrence in this proposal."

5. The First Report* of Lord Northbrook's Commission was dated the 4th of October 1880. The uncertainty which then existed as to the number of troops to be maintained in India prevented them from proposing a capitation rate for the years 1879-80 and 1880-81, as the exceptional circumstances of the time made it likely that the operation of such a rate would prove inequitable. But an examination of the claims which would, in ordinary course, be made by the War Department against India for the effective charges of 1879-80, with an allowance for certain modifications of the basis upon which those claims were calculated, led them to recommend that the payment in respect of that year should be fixed at 500,000*l.*, including the claims for deferred pay of soldiers and for educational establishments.

* See enclosure to Despatch to India, 13th January 1881, No. 9 (Financial).

6. The questions of organisation, which, as above mentioned, had originally led the Treasury to propose a temporary arrangement for two or three years, not being determined,† the Commission were, in May 1882, requested to make a further report for the years 1880–81 and 1881–82; and in the following July they presented their Second Report. Taking as a basis the contribution of 500,000*l.* in respect of 1879–80, they added thereto, on account of deferred pay, which was an increasing charge, 15,000*l.* in 1880–81, and 30,000*l.* in 1881-82. The reduction of Royal Engineers in India had thrown on the British Establishment a number of officers who were temporarily in excess of the English requirements; and on this account 5,000*l.* was added in 1880–81, and 7,000*l.* in 1881–82. In 1881–82 the War Office transferred to the Non-Effective Account the pay of Colonels of Cavalry and Infantry, and for that year a deduction of 50,000*l.* was made for this reason. The result was to bring out a charge of 520,000*l.* for 1880–81, and of 487,000*l.* for 1881–82.

† See Enclosures to Despatch to India, 31st August 1882, No. 271 (Financial).

7. No further action was taken by the Commission as a whole, though both by the War Office and by the representative of the India Office numerous calculations were made and questions examined, until December 1885, when the Commission were again asked to make temporary recommendations, pending the submission of a complete report on the whole question.‡ On the 28th of that month they furnished a Third Report, dealing with the three years 1882-83, 1883–84, and 1884-85. Again taking the basis of 500,000*l.*, which appeared suitable, as the number of effective men had, on the average, fairly corresponded with the number in 1878–79, and subtracting therefrom 50,000*l.* on account of the pay of Colonels of Cavalry and Infantry, there remained 450,000*l.* The Commission were, however, compelled for the time to exclude from the calculation the deferred pay (which had grown with great rapidity), and therefore a further deduction had to be made of 29,000*l.*, which had been included on that account in the charge for 1879–80, so that the sum taken as the basis was reduced to 421,000*l.* An adjustment of 4,029*l.* in 1882–83, and 4,372*l.* in 1883-84, was then made on account of fines collected in India, which had been erroneously credited to the British Government; and the sums payable by the Government of India, excluding deferred pay, were stated to be 416,971*l.* for 1882–83, 416,628*l.* for 1883–84, and 421,000*l.* for 1884–85.

‡ See Enclosure to Despatch to India, 22nd April 1886, No. 120 (Financial).

8. In July 1888§ the Treasury requested the Commission to resume the inquiry, which had been suspended since 1885, with the view of determining the charge for deferred pay during the three years ending on the 31st of March 1885, and of arriving at an annual payment as a permanent basis for future charges. On the 31st of July the Commission made a Fourth Report, in which they stated the charge payable by India on account of deferred pay to be 97,714*l.* for 1882–83, 163,153*l.* for 1883–84, and 101,338*l.* for 1884–85; and they added that it remained for them to ascertain the payments to be made by India in respect of all effective charges for 1885 86 and 1886-87, and to endeavour to establish a permanent basis on which the payments for future years may be calculated.

§ See Enclosure to Despatch to India, 22nd November 1888, No. 296 (Financial).

9. The

9. The Reports of the Commission have in each case been accepted by this Office and the Treasury. In the following table the amounts are shown which have been paid in respect of each year on which the Commission have reported, and the advances made on account of subsequent years :—

Years in which Payment was made.	Years in respect of which Payments or Advances have been made.										
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1879-80	550,000	—	—	—	—	—	—	—	—	—	550,000
1880-81	-50,000	500,000	—	—	—	—	—	—	—	—	450,000
1881-82	—	—	500,000	—	—	—	—	—	—	—	500,000
1882-83	—	—	7,000	500,000	—	—	—	—	—	—	507,000
1883-84	—	—	—	—	500,000	—	—	—	—	—	500,000
1884-85	—	—	—	—	—	530,000	—	—	—	—	530,000
1885-86	—	—	—	—	—	—	550,000	—	—	—	550,000
1886-87	—	—	—	—	—	—	—	700,000	—	—	700,000
1887-88	—	—	—	—	—	—	—	—	650,000	—	650,000
1888-89	—	—	—	86,804			—	—	—	600,000	686,804
		1,007,000		1,616,804							
TOTAL	500,000	520,000	487,000	514,685	579,781	522,338	550,000	700,000	650,000	600,000	5,623,804

This is exclusive of the sums shown in the margin,* which have been paid on account of certain miscellaneous charges connected with the Effective Services, which were not covered by the capitation rate in former years, and therefore were not taken into consideration by the Commission when dealing with the claim for 1879–80, which formed the basis of the subsequent settlements. It also excludes certain credits† to the Indian Troop Service, which are merely book entries, representing receipts by the War Office on account of soldiers' messing for the period of the homeward voyage, which, having been taken into account in the general settlement, have subsequently to be credited to the Troop Service in the books of this Office.

* 1879-80. For Royal Engineers (1870-71 to 1878-79) - - £. 64,167
1880-81. Adjustment of Contingent Accounts, &c. - - 156,409
1881-82. Royal Engineers - 4,900
See Despatch to India, 31st August 1882, No. 271 (Financial).

† 1883-84 - - - - £. 6,518
1884-85 - - - - 3,269
1885-86 - - - - 2,299
1886-87 - - - - 1,526
1887-88 - - - - 1,961
See Despatch to India, 31st May 1883, No. 159 (Financial).

10. Claims for the years 1885–86 and 1886–87 have been prepared by the War Office, and laid before the Commission, amounting respectively to 831,572*l.* and 712,047*l.*, and a copy of the statements has been forwarded‡ for the remarks of the Government of India. These sums include 102,985*l.* and 117,786*l.* for deferred pay, which seem moderate charges when compared with those awarded by the Commission for the previous years, it being borne in mind that the full payment will eventually be 3*l.* per man on the effective strength in India. The remaining charges, namely, 728,587*l.* and 594,262*l.*, are, however, enormously in excess of the sum of 421,000*l.* paid in respect of 1884–85; and, after making due allowance for the fact that the force is increased by one-sixth, and, that in 1885–86 there were exceptional expenses consequent on the augmentation, we cannot doubt that the Commission will see reason materially to reduce the claim, and we hope that the advances which have been made will not be found in any material degree insufficient.

‡ Despatch to India, 20th December 1888, No. 332 (Financial).

11. We consider it most important that a capitation rate, either on the force in India or on the number of recruits sent out, should be determined, by means of which the payments for effective services may be promptly decided, and thus the delay in settling the accounts may be avoided which has occurred ever since the abandonment of the capitation rate at the end of 1869-70. This question has been for ten years under the consideration of Lord Northbrook's Commission, which was appointed for the purpose in February 1879; and we would urge on your Lordship the importance of doing all that lies in your power to expedite a conclusion of the matter.

12. The following is a summary of the various charges and credits which have to be taken into consideration for its determination :—

Charges.

Capitation on troops embarked for India with regiments, or batteries, or detachments, supported by schedules of prices, based on the cost of recruits.

Charges for depôts for training recruits.

Agency.

Expenses of deserters.

Maintenance of young officers on first appointment to regiments serving in India, previous to embarkation.

Cost of training young officers of Royal Engineers for India.

Difference between the pay of two colonels and one lieutenant-colonel on the Indian establishment of Royal Engineers, but employed at home, and the pay of three lieutenants employed instead by India.

Cost of training veterinary surgeons for India, estimated normal number.

Cost of examination of candidates for Indian medical service.

Educational establishments.

Advances of pay to men embarked as drafts to India.

Expenses of invalids in hospital, and of men awaiting discharge, as well as their pay during the voyage home.

Share of cost of pay and allowances of staff of hospitals and discharge depôts.

Deferred pay.

Credits.

Rebate for men returned from India for further service with colours or reserve, and for invalids who have recovered and continued in the service (colours or reserve).

Deferred pay issued in India to men discharged there, and of deceased men whose estates are paid wholly to persons in India, so far as regards the portion for which Indian revenues are not liable.

Ship ration stoppages of detachments of men who return from India.

13. We wish, however, to draw attention to the fact that there are questions of policy which may have to be considered in determining what share of these charges should be borne by India.

14. *Furlough Allowances to Officers of the Indian Service.*—The old furlough rules of 1796 have, it is believed, altogether passed away, but a few officers still come to England under the rules of 1854, and a good many under those of 1868 and 1875. The majority, however, elect the Rules for the Staff Corps issued in 1886, which are compulsorily applied to all who may enter the corps subsequent to the 30th of June 1886. The great difference between these and the earlier rules is, that under the new regulations no proportion of an officer's service is placed to his credit for furlough, but that he may be granted leave at any time, at the discretion of the local authorities, for not more than one year, capable of extension to two years, on a fixed sterling rate of pay* if out of India. Leave in India, for one year only, may be granted with full military pay and half staff salary. Extension beyond two years is only granted on urgent grounds, and without pay; and an officer who, from ill health, is unable to return to duty within two years, or who requires an undue amount of leave, is liable to be placed on temporary half pay or on the retired list. All leave counts as service for pension, and neither in nor out of India does it involve forfeiture of appointment.

	Annual Pay.
	£.
* After appointment to the Staff Corps - - - - - -	200
After 4 years' service for pension	250
„ 14 „ „ „ -	300
„ 19 „ „ „ -	450
„ 24 „ „ „ -	600
„ 29 „ „ „ -	700

15. It is only since the 1st of April 1873 that the furlough pay of officers in military employment has been separated from that of military officers in the Public Works and Civil

Civil Departments. From that date the payments to the former class have been as follows :—

Years.	No. of Officers.	Amount paid.	Average.	Average Amount drawn by each Officer.
		£.	£.	£.
1873–74	833	263,290		316
1874–75	778	221,353		
1875–76	746	202,345		
1876–77	770	209,703	204,263	278
1877–78	749	203,443		
1878–79	629	184,472		
1879–80	579	162,323		
1880–81	627	176,003		
1881–82	715	215,972		
1882–83	620	182,274	177,204	292
1883–84	567	162,547		
1884–85	534	164,106		
1885–86	479	100,473		210
1886–87	584	173,607		297
1887–88	633	189,918		300

The charge in 1885-86 was exceptionally low, owing to the recall of a large number of officers to duty, and the retention of others in India: and the average amount drawn was also reduced by the return of so many officers before the year was completed.

16. It is too early as yet to say whether the operation of the new rules will permanently cause more expense; in the revised estimate for 1888–89 the payments have been taken at 206,000*l.*, a higher amount than in any year but one since 1876–77. It is, however, evident that, owing to sterling rates having been fixed for the furlough pay, no reduction is to be expected of the amount payable in England in consequence of the fall in exchange, as in the case of the furlough pay of civil officers, and that the number of rupees requisite for the remittance from India is thereby enhanced. In the annexed table a comparison is made of the rates of pay for certain ranks and salaries, under the rules of 1875 and 1886; in the relatively few cases where the salary exceeds 700 rupees a month, the comparison is more favourable to the rules of 1886.

See Appendix.

17. The deduction to be drawn from an examination of this table appears to be that the scale of furlough pay has been, on the whole, made more costly, although there are reductions in the case of very young officers, and of those who have attained a comparatively large staff salary after short service.

18. Indian officers returning from furlough under the rules of 1868, 1875, and 1886, or from temporary half-pay, are granted advances of pay to the extent of 65*l.* to a subaltern, 100*l.* to a captain or surgeon, and 150*l.* to an officer of higher rank. As a rule, a British officer who is only granted an advance of pay for 35 days is provided with a passage; and we think that, as the Indian officer has to pay for his own passage, there is a sufficient reason for the difference of treatment. We recommend, however, that the maximum amount advanced in any case should be 100*l.*

19. *Furlough Allowances of Officers of British Regiments serving in India.*—Officers of British regiments while on furlough in England receive, as a general rule, the English pay of their rank. At the beginning of 1883 the payment under this head was reduced, by transferring from it the cost of maintaining young officers, on first appointment to regiments in India, previous to their embarkation, on which account a claim, varying from 7,000*l.* to 10,000*l*, is now made by the War Office in the general charge for effective services. Owing to this transfer, and to the smaller number of officers on furlough, the charge fell from 95,314*l.* in 1877–78 to 56,318*l.* in 1885–86, when it was exceptionally low, for the reasons stated at the end of paragraph 15, but has recently been augmented, owing, doubtless, to the greater number of British officers now on the Indian Establishment, and is estimated at 82,000*l.* in 1888–89. The reason why the average amount drawn by each officer is so small, being only about half the yearly pay of a lieutenant, is partly that the average period during which the British officers are on furlough is perhaps not more than nine months, but still more that in this head are included all those who are going to India

Years.	No. of Officers.	Amount paid.	Average amount drawn by each Officer.
		£	£
1877–78	1,020	95,314	93
1878–79	1,097	101,705	
1879–80	1,096	86,706	
1880–81	1,291	98,254	
1881–82	1,169	102,162	76
1882–83	1,073	84,828	
1883–84	1,046	70,300	
1884–85	1,061	69,696	
1885–86	1,154	56,318	49
1886–87	1,203	75,351	63
1887–88	1,231	73,602	60

India for the first time, and who receive advances of pay for only 35 days. The increase of the British forces in India recently has thus caused an augmentation in the numbers, with a considerable reduction in the average pay. If the statement be confined to those actually on furlough, we find the figures to be as follows :—

	No. of Officers on Furlough.	Amount paid.	Average drawn.
		£.	£
1878-79 - - - - - -	611	84,452	138
1887-88 - - - - - -	627	64,489	103

The decrease in the average amount drawn may be attributed partly to the fall in the rate of exchange which affects such officers of the Royal Engineers and Artillery as are under the furlough rules of 1868, partly to a reduction and re-arrangement of the rates of British pay, and partly to the officers now taking shorter leave.

20. *Advances to Regiments proceeding to India.*—When a corps is about to embark for India, the Paymaster is allowed to draw on this office for an advance of 35 days' pay to the officers, and 25 days' pay for the non-commissioned officers and men ; and, on his arrival in India, his account is adjusted. From 1877-78 to 1880-81 these advances averaged more than 11,000*l.* a year ; in the next three years they were under 2,800*l.* a year ; and from 1884–85 to 1887–88 they averaged 4,724*l.* In a year of normal relief they may be taken as varying from 4,000*l.* to 5,000*l.*

21. *Pay and Allowances, during voyage, of Regiments returning from India.*—Advances are not given in India to corps returning to England. The Paymaster usually despatches from Suez an abstract of the amount which he will require to receive on arrival at Portsmouth, in order to settle promptly all claims ; and a draft for the requisite sum is sent to him at once, his account being subsequently adjusted. In this case also the claims vary according to the extent to which the reliefs are carried out: in the six years from 1877–78 to 1882–83 the payments averaged 9,468*l.*, and in the next five years only 3,118*l.* Owing to the larger force on the Establishment, they are now estimated at 6,000*l.* a year.

22. *Indian Troop Service.*—The following have been the payments and receipts on account of the Indian Troop Service during recent years, as shewn in the Home Accounts :—

Years.	Payments.	Receipts.	Net Charge.
	£.	£.	£.
1877-78 - - - -	256,800	37,257	219,543
1878-79 - - - -	334,096	22,656	311,440
1879-80 - - - -	369,046	57,041	312,005
1880-81 - - - -	342,086	50,034	292,052
1881-82 - - - -	337,071	33,909	303,162
1882-83 - - - -	322,202	45,131	277,071
1883-84 - - - -	363,832	32,255	331,577
1884-85 - - - -	354,228	53,381	300,847
1885 86 - - - -	311,591	36,394	275,197
1886-87 - - - -	295,243	34,607	260,636
1887-88 - - - -	217,833	26,006	191,827

23. The charge necessarily varies according to the number of troops to be taken to and from India, and, in a less degree, according to the number of voyages to be made ; but it appears to be even more dependent on the cost of repairs during the year, which fluctuates very greatly. A return was recently obtained from the Transport Department

of

of the Admiralty, the figures of which are in the following table compared with those contained in the Accounts laid before Parliament :—

Indian Troop Service.	Returns supplied by the Admiralty.						Returns published in the Home Accounts.					
	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	Total of 5 Years.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	Total of 5 Years.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Repairs and alterations -	116,093	102,494	62,791	48,652	85,170	415,200	140,136	113,349	91,297	55,875	91,444	492,101
Coal - - - - -	27,685	42,420	35,099	33,793	25,239	164,236	27,777	45,820	43,001	36,009	32,063	184,670
Victualling, &c., for troops (net) (*less* recoveries for messing and rations) - - -	23,703	31,392	22,942	22,634	21,038	121,709	29,395	33,018	50,406	23,026	26,055	161,900
Victualling, pay, &c., of officers and crews - - -	66,729	67,194	71,266	62,479	63,636	331,304	54,706	77,217	79,702	64,677	66,720	343,022
Canal transit in Egypt - -	36,104	27,871	35,006	37,413	31,976	168,370	35,012	31,780	35,614	39,158	35,441	177,005
Other charges and receipts -	14,522	14,809	9,600	12,512	11,499	62,942	14,868	13,671	16,252	9,437	13,448	67,676
Conveyance in other than troopships - - - - -	—	—	—	—	—	—	234	29,153	13,943	60,673	10,376	114,379
Receipts from Imperial Government for use of ships or passage of officers, &c. - - -	—	—	—	—	—	—	*-20,238*	*-4,337*	*-19,216*	*-10,651*	*-11,567*	*-66,009*
Receipt from sale of the steam tender "Prompt" to Imperial Government - - -	—	—	—	—	—	—	—	—	*-1,500*	—	—	*-1,500*
							281,890	339,671	309,499	278,204	263,980	1,473,244
Deduct,—Net sum charged in Indian Accounts - -	—	—	—	—	—	—	4,819	8,094	8,652	3,007	3,344	27,916
Total - -	284,836	286,180	236,704	217,483	238,558	1,263,761	277,071	331,577	300,847	275,197	260,636	1,445,328
Number of Voyages - -	22	20	22	24	20	108	—	—	—	—	—	—
Number of adults conveyed -	21,542	24,428	21,608	24,689	22,406	114,673	—	—	—	—	—	—
Average cost per adult - -	£. s. d. 13 4 5	£. s. d. 11 14 4	£. s. d. 10 19 1	£. s. d. 8 16 2	£. s. d. 10 12 11	£. s. d. 11 0 5	—	—	—	—	—	—

24. The explanation of the discrepancy is that the Admiralty return omits the following figures :—

		Five Years.
		£.
Cost of conveyance of officers and soldiers in other than troopships - - -		114,379
Arrears of former seasons paid in 1882–83, say - - -	£. 109,500	
Less, arrears of 1886–87 not paid till 1887–88, say - - -	14,400	
	———	95,100
		£.209,479

If this be deducted from the total of 1,473,244*l.*, the balance is 1,263,765*l.*, which is practically the amount shown as the total cost of the troop service for the five years. The actual net payments for the conveyance of troops during the five years by other vessels were 92,234*l.* for 8,340 adults, which is at the rate of 11*l.* 1*s.* 2*d.* per head; and, adding the number of adults conveyed in hired ships, &c., to those carried by the troop service, the average cost per adult during the five years is found to be 11*l.* 0*s.* 6*d.*

25. In the Admiralty return to which we have referred, the original	£.
cost of the troopships was stated to have been - - - - -	1,043,200
to which must be added for miscellaneous expenses connected with the formation of the service - - - - - - -	4,848
and for tenders and boats, moorings, hospital buildings, and other expenses, hardly any of which would have been incurred if the canal had been open when the service was formed - - - - -	126,363
Total capital outlay - - -	£.1,174,411

The total cost of working the service during the 21 years ending on the 31st March 1888, is said to have been 6,040,529*l.*; and the number of adults carried 460,077, giving a rate of 13*l.* 2*s.* 7*d.* per adult; or, if it be assumed that the charge for officers and their families was 50*l.* per adult, the rate for other passengers was $\frac{4,561,779l.}{430,502.}$ = 10*l.* 11*s.* 11*d.*

26. Another way of estimating the cost is to take the annual charges excluding repairs, when it will be found that, according to the Admiralty return for the five years from 1882–83 to 1886–87, the net working expenses amounted to 848,561*l.*, giving an average of 169,712*l.* per annum. The cost of repairs and alterations during the 21 years was 1,635,013*l.*; and, if the first four years and the last, in which the charge was exceptionally light, be omitted, the amount is 1,425,057*l.* in 16 years, or an annual average of 89,066*l.* The interest at 4 per cent. on the capital outlay is 46,976*l.* Thus stated, the total average charge for interest on capital, repairs and alterations, and net working expenses, amounts to 305,754*l.* The average number of adults conveyed was 22,935, giving a rate per adult of 13*l.* 6*s.* 7*d.*, which is higher by 15 per cent. than the rate of 11*l.* 1*s.* 2*d.* stated above as the average cost by ships other than those of the Troop Service.

27. As the manner in which the transport of the Indian reliefs shall be conducted in the future is at present undergoing a special examination, we do not make any recommendation in relation to it.

28. *Passage of Officers and Troops, otherwise than in Troopships.*—There are always some officers and a few non-commissioned officers, for whom passages have to be provided when the troopships are full, or at a time when they are not running. The payments, which in 1878–79 amounted to 11,367*l.*, and in 1887–88 to 11,647*l.*, are almost entirely on account of passages to India, the payments in this country for homeward passage having been only 174*l.* and 81*l.* in the two years. We have no further remarks to make in regard to this head of charge.

29. *Miscellaneous.*—The charges which in the table in paragraph 3 have been thrown together as Miscellaneous, may be thus compared for the years 1878–79 and 1887–88:—

	1878-79.	1887-88.
	£.	£.
Passage of probationers of the Staff Corps, and of artificers on first appointment	315	(Now included in passage).
Outfit allowance to an officer on promotion to commissioned rank	-	100
Allowance to officers (formerly Indian cadets at Sandhurst) on promotion to rank of Lieutenant	900	—
Pay and allowances of Surgeons on appointment, &c.	7,916	5,858
Pay and expenses of military officers under technical instruction	762	3,572
" " " " on special duty	364	2,505
" " officers studying the Russian language	-	3,893
Expenses of Indian Native officers attending Her Majesty's Jubilee	-	1,698
Expenses in connection with the Indian Contingent engaged in the expedition to Egypt in 1882	-	443
Field allowance issued to officers and men of Her Majesty's Ships, who served as a Naval Brigade in Burma in 1885–86	-	1,243
Outfit allowance, passage to India, &c., of Lady Nurses	-	426
Purchase of stallions	14,973	9,504
Freight from India of unserviceable military stores	583	265
Miscellaneous expenditure	640	766
£.	26,453	30,273

We proceed to comment on those which appear in the Accounts for 1887-88.

30. *Outfit*

30. *Outfit Allowance to an Officer on promotion to Commissioned Rank.*—When a warrant or non-commissioned officer is granted a commission while in India, or a warrant officer is granted an unattached commission, he is allowed, with the special approval of His Royal Highness the Commander in Chief of Her Majesty's Forces, to receive 100*l.* in England, or 1,000 rupees in India, in aid of his outfit. If he is appointed to the Horse Artillery or Cavalry the allowance is 150*l.* or 1,500 rupees. The payments on this account are usually from 500*l.* to 800*l.* in the year, but in 1882-83 they were as high as 1,600*l.*, and in 1887-88 were only 100*l.*

Army Regulations, 1059.
Despatch to India, 3rd January 1889, No. 4 (Military).

31. *Pay and Allowances of Surgeons on appointment, &c.*—Candidates who obtain appointments in the Indian Medical Service are required, before proceeding to India, to attend a course of instruction in hygiene, clinical and military medicine and surgery, and pathology of diseases and injuries incidental to military service, for four months, at the Army Medical School at Netley. During this instruction they used to receive an allowance of 5*s.* a day with, or 7*s.* without, quarters, but surgeons are now * granted 8*s.* a day while on probation, and 3*s.* 5*d.* a day is paid for barrack accommodation, &c. From the date of their passing the final examination they receive 10*s.* a day up to the date of embarkation, and also an advance of two months' pay. The charges in 1878-79 and 1887-88 under this head were as follows:—

* Royal Warrant of 1887, Art. 322.

	1878-79.	1887-88.
	£.	£.
At Netley: Pay and mess allowance (36 surgeons)	1,222	(56) 1,919
„ Barrack accommodation, furniture, and servants	766	646
„ Examination expenses	478	—
„ Share of general expenses	2,635	—
	5,101	2,565
Pay after passing final examination	1,281	1,679
Advances of pay (43 officers)	1,285	(52) 1,465
Passage for one officer	63	—
Advertisements	186	149
£.	7,916	5,858

No direct charge is now made on account of the examination expenses or the share of general expenses, the cost of the Army Medical School being considered as one of the charges covered by the general payment for Effective Services. The War Office estimate † that India pays about 4,000*l.* a year towards the cost of the school.

† *See* evidence before Select Committee on Army Estimates, 1887, Questions 2111 and 4840.

32. In 1887, in consequence of the Report by the Army Commission in India,‡ the Government of India recommended the discontinuance of this course of instruction, considering that the special teaching could be imparted in India with greater practical effect and at less expense; and your Lordship forwarded the proposal to the War Office, with the expression of a strong disposition to agree thereto.§ In reply the Secretary of State for War said that, as officers of the Indian Medical Service are rarely employed with European troops, he considered that the decision must mainly rest with the Secretary of State for India in Council; but he at the same time forwarded a Minute of the Senate of the Army Medical School, who were opposed to the proposal. The correspondence was transmitted to the Government of India for a reconsideration of the subject; and it was pointed out that the saving to Indian revenues was estimated, not at 70,000 rupees, as stated by the Army Commission, or 1,00,000 rupees, as it was put by the Government of India, but at little more than 4,000*l.* or 60,000 rupees a year, including the pay of 30 medical officers at Netley, and up to the date of embarkation.

‡ Letter from India, 3rd October 1887, No. 173 (Military).

§ Despatch to India, 31st May 1888, No. 128 (Military).

33. The average number of the surgeons on probation at Netley during the last

15 years has been 30, but it has fluctuated greatly, as will be seen from the following table:—

	February.	August.	Total.
1874 - - - - -	18	14	32
1875 - - - - -	20	10	30
1876 - - - - -	23	13	36
1877 - - - - -	27	19	46
1878 - - - - -	25	15	40
1879 - - - - -	14	16	30
1880 - - - - -	24	25	49
1881 - - - - -	22	10	32
1882 - - - - -	8	8	16
1883 - - - - -	5	5	10
1884 - - - - -	5	5	10
1885 - - - - -	5	7	12
1886 - - - - -	16	25	41
1887 - - - - -	28	23	51
1888 - - - - -	14	4	18
Total in 15 Years - - -			453

34. The Government of India* adhered to the opinion which they had previously expressed, considering that the advantage of the training was more than counterbalanced by the loss of time and money; that the training itself could be better given by instruction in India; and that, in these times of financial pressure, it was imperative that every item of expenditure which is not absolutely required should be retrenched. Subsequently, having been asked† what measures they proposed to adopt for the instruction of the surgeons on reaching India, they replied‡ that the young medical officers would receive instruction for three months in the medical colleges of the several presidencies, and that no extra expense would be incurred for the teaching staff.

* Letter from India, 27th July 1888, No. 132 (Military).

† Telegram to the Viceroy, 12th October 1888.

‡ Telegram from the Viceroy, 1st November 1888.

35. Representations having been made by several leading members of the medical profession in this country, and by retired members of the Indian Medical Service, against the contemplated change, the question has been once more referred to the Government of India,§ with a request that they will ascertain the views of a number of representative members of the Service, including some of those who have passed through the school in recent years.

§ Despatch to India, 10th January 1889, No. 7 (Military).

36. We understand that no surgeons have been appointed to the Army Medical Department since July 1887, and that at the examination in August 1888 only four candidates were selected, all of whom were for the Indian Service. In the claim recently submitted by the War Office for Army Effective Services, the cost of the Netley School was rateably divided between the two Governments in proportion to the number of officers under instruction for India and for service elsewhere. It becomes necessary, therefore, to guard against an undue portion, or even the whole, of the cost of maintaining the school being imposed upon Indian revenues; and this, in our opinion, affords an additional reason for withdrawing altogether from the institution.

37. As regards the advances of pay, we have, in the 25th paragraph of our Ninth Report and paragraph 18 of the present Report, recommended that officers returning to India should receive advances for not more than 35 days; but the circumstances are different in this case, where the young officers on first appointment have to provide themselves with outfit, &c., and we make no objection to the continuance of the present practice.

38. We reserve the question of advertisements for consideration when we deal with that subject in treating of the charges under the Home Establishment.

39. *Pay and Expenses of Military Officers under Technical Instruction.*—A limited number of Indian officers is permitted to attend the classes at Hythe, Aldershot, and Chatham, for giving instruction in musketry, signalling, field works and military topography, electricity and telegraphy, submarine mining, and veterinary knowledge, and also at various stations for garrison instruction; and, if quarters are not provided, lodging

lodging allowance is granted, on their obtaining certificates of qualification, at the rate of 8*s.* a day for a field officer, 6*s.* for a captain, and 4*s.* for a subaltern. In 1878-79 the charge was 478*l.*, and in 1887-88, 826*l.* A payment of 1,370*l.* was also made in the latter year on account of officers of Royal Artillery who passed through the long course of instruction at Shoeburyness in 1885; formerly six, and after 1871 twelve, officers were annually withdrawn from brigades in India for this instruction, but, as it was found that this led to Indian revenues having to bear an undue share of the pay of the officers passing through the course, it was recently decided* that in future the number so paid by India shall not exceed four captains and four lieutenants, who will in each case proceed to India on the completion of the course. It has also been arranged that the payment shall in future form part of the general settlement for Effective Services.

* Despatch to India, 18th February 1887, No. 40 (Military).

40. For the instruction of conductors of ordnance at Woolwich the payment was 284*l.* in 1878-79, and 601*l.* in 1887-88. In 1886† it was determined to employ master gunners instead of park sergeants for the care of the ordnance and stores in the more important fortifications in India, and, in consequence, it became necessary to send to England selected non-commissioned officers to undergo instruction. From the date of their quitting India till their return they receive the same pay and allowances as men of their rank serving in England; the charge on this account in 1887-88 was 775*l.*

† Letter from India, 22nd December 1885, No. 195 (Military).
Despatches to India, 25th November 1886 and 25th August 1887, Nos. 345 and 208 (para. 17).

41. *Pay and Expenses of Military Officers on Special Duty.*—In 1878-79 a sum of 128*l.* was paid to an officer who, for about six months, was employed to superintend the packing, &c. of torpedo stores for India; and 236*l.* to another officer who, while on furlough, was for ten months attached to the Intelligence Branch at the Horse Guards. In 1887-88 the charge under this head was unusually heavy, and amounted to 2,505*l.*, consisting of the deputation allowance and expenses of the Superintendent and Chief Mechanical Engineer, in each case, of the Foundry and Shell Factory at Cossipore, and of the Small Arms Ammunition Factory at Dum-Dum,‡ while studying the manufacture of solid case cartridges and breech-loading steel ammunition, and inspecting the machinery required in India; and also those of the Superintendent and newly-engaged foreman of the Government Factory at Cawnpore, when visiting large leather factories and machinery, learning a new process for removing the excess of lime from hides, and purchasing machinery for the purpose.

‡ Letters from India, 27th September and 28th December 1886, Nos. 144 (para. 34) and 200, and 3rd June 1887, No. 83.
Despatches to India, 9th December 1886, No. 361 (para. 14), 13th January 1887, No. 11, and 19th April 1888, Nos. 91 (para. 9) and 93 (Military).

42. *Pay and Expenses of Officers studying the Russian Language.*—In November 1884 an application was received from an officer of the Bombay Staff Corps to remain in Europe, on furlough pay, for the purpose of studying the Russian language. Thereupon Lord Kimberley consulted the Government of India§ as to the advantage of giving inducements to officers on furlough to obtain such knowledge, by offering to those who might pass the requisite examination a gratuity of 2,000 rupees, or 200*l.*, as is given for high proficiency in Persian. The Government of India having concurred in the proposal,‖ regulations were laid down under which officers of the Indian Army leaving the Staff College,¶ on completion of the prescribed course, may, if they have passed a satisfactory examination in the Russian language, be permitted to proceed to Russia for eight or ten months, in order to study in that country. On their starting for Russia advances of pay are granted to the same amount as on return from furlough, recoverable by eight equal monthly instalments after arrival in Russia. While in Russia they receive Indian pay and allowances and half staff salary, and for all other periods between their leaving the Staff College and arriving in India they draw English pay. Passage to India is provided; and the whole time after quitting the College till they reach India counts as duty for promotion and pension, but not for furlough. If, on returning to England, they pass an examination qualifying them to be interpreters in the Russian language, they receive a gratuity of 200*l.*, together with a sum of 32*l.* or 42*l.* in repayment of their travelling expenses to and from St. Petersburgh or Moscow. Similar conditions are prescribed for officers on furlough, if specially recommended by their Government, and able to pass a preliminary examination; but, if eligible for such leave, they may, if they prefer it, be treated as on furlough and draw pay accordingly,

§ Despatch to India, 22nd January 1885, No. 17 (Military)

‖ Letter from India, 18th May 1885, No. 76 (Military).

¶ Despatches to India, 7th January 1886, No. 3, and 12th April 1888, No. 85 (Military).

accordingly, and they have no claim to a return passage to India. As a fact, they have all preferred to be treated as on duty, and the payments have been as follows :—

——	Number of Officers.	Gratuities.	Pay.	Expenses.	Total.
		£.	£.	£.	£.
1885–86 - - -	3	—	503	—	503
1886–87 - - -	13	400	2,408	116	2,924
1887–88 - - -	22	1,200	2,499	194	3,893

We are of opinion that some limit should be put to the number allowed thus to study in any one year.

43. *Expenses of Indian Native Officers attending Her Majesty's Jubilee.*—In 1887 the Government of India* sent to England 14 native officers of Indian Cavalry, to take part in the celebration of Her Majesty's Jubilee. The incident was of an entirely exceptional character, and we have no observations to make. The payments comprised 546*l.* for the pay of the native officers, 1,096*l.* for their maintenance, conveyance, &c., and 56*l.* for the pay of the European officer who was in charge of them for seven weeks.

* Letters from India, 16th May and 3rd June 1887, Nos. 72 and 80 (para. 31); and Despatch to India, 4th August 1887, No. 190 (Military).

44. *Expenses in connection with the Indian Contingent engaged in the Expedition to Egypt in* 1882.—A payment of 443*l.* was made in 1887–88, of which 439*l.* was for telegrams sent between Indian officers engaged in the Expedition to Egypt in 1882, and 4*l.* was for gratuities to two soldiers.

45. *Field Allowance issued to Officers and Men of Her Majesty's Ships who served as a Naval Brigade in Burmah.*—When the Naval Brigade was formed for service in Burmah, in the winter of 1885-86, the Naval Commaader in Chief authorised the issue to them of field allowance according to the Admiralty regulations, and the Secretary of State† agreed that it should be charged against Indian revenues. The sum of 1,243*l.* was accordingly paid in August 1887.

† Despatch to India, 30th June 1886, No. 169 (Military).

46. *Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment.*—Towards the end of 1886‡ the Government of India forwarded a memorandum by Lady Roberts on the employment of skilled lady nurses in military hospitals in India, and they recommended the gradual introduction of the system which had been at work for some time in the larger military hospitals in England and abroad. The Government of India wished, in the first instance, to confine the experiment to four of the largest stations, Rawal Pindi, Lucknow, Bangalore, and Poona, with an establishment of 22 nursing sisters, at an estimated cost of 65,000 rupees a year. In approving generally of the proposal your Lordship suggested,§ in view of the trying character of the climate, that the higher class of trained lady nurses might be supplemented by a subordinate class of nurses capable of performing some of the more laborious duties, under the constant supervision of a lady nurse in each ward.

‡ Letter from India, 1st November 1886, No. 186 (Military).

§ Despatch to India, 3rd March 1887, No. 64 (Military).

47. The proposals of the Government of India‖ were subsequently modified; and it was eventually agreed¶ that the establishment should, in the first instance, consist of two lady superintendents and twelve nursing sisters, who should begin work in two hospitals, seven of the sisters being employed at Rawal Pindi, and the other five at Bangalore.

‖ Letter from India, 1st July 1887, No. 103 (Military)

¶ Despatch to India, 16th February 1888, No. 38 (Military); Telegrams to Viceroy, 21st February, and from Viceroy, 9th and 22nd March; and Letter from India, 25th May 1888, No. 83, para. 23.

48. These lady nurses have been appointed for a term of five years, which may be renewed for a second five years, while the engagement may be terminated at any time on six months' notice on either side. In addition to free quarters, fuel, light, and punkah-pullers, pay is granted from the date of embarkation for India, at the rate of

400 rupees a month to a lady superintendent, and of 175 rupees a month to a nursing sister. They are entitled to make family remittances to England, at the official rate of exchange, to the extent of 100*l.* and 70*l.* per annum respectively. If engaged for a second period of five years, one year's leave of absence is allowed, on two-thirds pay, with free passage by sea and rail. At the conclusion of the service gratuities will be granted on the following scale :—

	Lady Superintendent.	Nursing Sister.
	Rs.	*Rs.*
If compelled by sickness to leave India before completion of first five years, for each completed year's service	200	75
For a completed term of five years	1,200	500
If compelled by sickness to leave India before completion of second five years, the gratuity of 1,200 rupees or 500 rupees for the first five years, and also for each completed year of the second term	240	100
For a completed term of 10 years	4,000	1,500

Passage, subject to a deduction of 2*s.* a day for messing while on board ship, is granted to lady nurses when proceeding to India on appointment, when returning home on leave, on the completion of a term of service, or if invalided home; and they are entitled to travelling expenses to and from the port, both in England and India. An outfit allowance is granted of 25*l.* to each lady superintendent, and of 15*l.* to each nursing sister. The charge in 1887-88 comprised 200*l.* for outfit allowance, 14*l.* for travelling expenses, 200*l.* for advances of pay, and 12*l.* for advertisements.

49. Favourable reports* have been received of the working of the nursing service; but a further communication† from India is awaited before any extension of the system will be sanctioned. It has not yet been sufficiently long in force to admit of a confident opinion being given whether the considerable expense which it involves is justified by its success; and we think that the question of its extension, and even of its continuance beyond the period of five years for which the ladies have in the first instance been appointed, requires to be very carefully considered, more especially as there seems to be good reason to think that, when a system of skilled nursing has once been started, the service may be recruited locally at an expense far below what would be entailed by maintaining a permanent supply of trained nurses from this country.

* Letter from India, 22nd October 1888, No. 198 (Military).

† Despatch to India, 10th January 1889, No. 8 (Military), para. 1.

50. *Purchase of Stallions.*—In their Eighth Report the Committee of 1880 made the following remarks on this subject‡ :—

‡ Paragraph 37.

"Since 1860, when an application was received from the Governor General, it has been the practice to send to India from time to time carefully selected stallions, thoroughbred or trotters, for breeding purposes. The duty of obtaining them was for many years entrusted to the Government contractor, Mr. Phillips, who engaged to place them on board ship at the cost of 220*l.* each, but the animals so obtained did not give satisfaction in India. In 1874 Colonel Thornhill was appointed to select them, with a salary of 500*l.* a year; and in a Despatch of the 20th of July 1876, No. 189 (Military), it is stated that up to the 31st March 1876 he had purchased 51 horses, at an average cost, including all charges except that of transport to India, of 301*l.* From the 1st of April 1876 to the 30th of September 1879, 158 horses have been shipped to India, the average cost of purchase, including personal and stable expenses and the salary of the agent, being 335*l.*"

51. In 1876§ the establishment of stallions for the Horse-breeding Department under the Government of India was fixed at 300, and the annual supply demanded from England was about 50. At the end of 1881 the Government of India proposed to suspend the supply. In view, however,

§ Despatch to India, 31st October 1876, No. 308 (Military).

however, of the probability of its being desired to renew it, Lord Hartington* suggested the advantage of maintaining a continuous supply, however small, in order to retain a connection with the breeders and dealers most cognisant of Indian requirements. The number to be sent out was accordingly fixed by the Government of India at about 20.† In reviewing the operation of the measures taken in 1876 for the encouragement of horse-breeding in India, Lord Kimberley, on the 20th of April 1886,‡ said that, since their introduction, 271 stallions had been purchased and sent to India from England, at a cost of about 95,000*l.*, and he called for a report on the results of this large expenditure. The report, when received, did not appear to your Lordship to be satisfactory,§ and the Government of India were asked to consider the propriety of abolishing the Horse-breeding Establishment, as now organised, and placing the stallions entirely under a Civil Department.

* Despatch to India, 30th March 1882, No. 129 (Military).

† Despatch to India, 23rd November 1882, No. 385 (Military).

‡ Despatch No. 110 (Military).

§ Despatch to India, 17th November 1887, No. 305 (Military).

52. The following statement shows the number purchased annually since 1876, and the cost:—

Years.	Number.	Aggregate Charge.			Average per Stallion shipped to India.		
		Purchase.	Contingent Expenses.	Total.	Purchase.	Contingent Expenses.	Total.
		£.	£.	£.	£.	£.	£.
1876	43	11,690	2,385	14,075	272	55	327
1877	52	14,300	3,556	17,856	275	69	344
1878	50	13,372	3,131	16,503	267	63	330
1879	17	4,900	1,753	6,653	288	103	391
1880	10	2,900	1,098	3,998	290	110	400
1881	20	5,472	1,360	6,832	274	68	342
1882	15	4,160	1,432	5,592	277	96	373
1883	24	7,013	1,709	8,722	292	71	363
1884	19	5,410	1,401	6,811	285	73	358
1885	24	7,104	1,166	8,270	296	48	344
1886	22	6,200	1,298	7,498	282	59	341
1887	24	6,443	1,452	7,895	268	61	329
1888	29	7,612	1,475	9,087	262	51	313
Total of 13 Years	349	96,576	23,216	119,792	—	—	—
Average	27	7,429	1,786	9,215	275	66	341

53. In 1880, owing to the diminution of the number of animals purchased, the salary of the agent was reduced from 500*l.* to 400*l.*, at which rate he has been paid subsequently; the charge is included among the contingent expenses. The payment made in the official year 1878-79 was less by 1,530*l.* than the amount shown above for 1878, as it included the purchase of only 45 stallions. We think that the attention of the Government of India should be drawn to this charge, with the view of ascertaining what reduction can be effected.

54. Besides the charge of 7,895*l.* for horses in 1887, the Accounts for 1887–88 include payments of 1,200*l.* to Mr. Sutherland for the purchase, at the request of the Government of India, of 20 donkey stallions in Italy, and of 409*l.* for the purchase, through the Colonial Office, of 22 in Cyprus. Mr. Sutherland's charge was reduced in 1887 from 65*l.* to 60*l.* for each animal. The purchases in Cyprus refer to two years, 12 having been bought in 1886, at an average of 13*l.* 14*s.* 2*d.*, and 10 in 1887, at an average of 14*l.* 2*s.* 8*d.*, with forage, expense of shipment, and a present of 5*l.* on each occasion to the officer who undertook the duty; the cost was 191*l.* in respect of the supply for 1886, and 218*l.* on that account for 1887. Although this outlay has taken place in many recent years, it is not necessarily a recurring charge, the animals being only bought at the express request of the Government of India.

55. *Freight from India of unserviceable Military Stores.*—Cloth cuttings, miscellaneous military stores which have become obsolete or are no longer required in India, are sent to England, as the proceeds of their sale in this country far exceed the cost of their transmission. The receipts and charges in recent years have been as follows; it will

will be understood that the receipts in one year are not necessarily the proceeds of the sale of articles transmitted in that year:—

	Receipts.	Charges.
	£.	£.
1877–78	2,995	681
1878–79	6,067	583
1879–80	1,578	358
1880–81	4,197	896
1881–82	3,678	690
1882–83	3,204	573
1883–84	821	291
1884–85	4,015	145
1885–86	1,456	293
1886–87	3,197	228
1887–88	1,129	265
£.	32,337	5,003

56. *Pay and Expenses of Artificers on appointment to various Government Factories in India, and other Miscellaneous Expenditure.*—This is a miscellaneous heading, of which the chief items are shown in the following table:—

	1878–79.	1887–88.
	£.	£.
Pay of successors to probationers for Staff Corps	99	(Now included in furlough pay.)
Pay and expenses of artificers on first appointment	102	258
Clerical work at Chelsea Hospital	50	50
Clerical assistance rendered to committees for inspecting and valuing equipment, clothing, and necessaries, taken to or from India by troops	—	84
Compensation to soldiers for non-issue of clothing	153	227
Pollock medals	38	25
Grant towards construction of ambulance by Surgeon Major Bourke	50	—
Land at Port Said, &c.	46	—
Sundries	102	122
£.	640	766

57. The following is the history of the Pollock medals. In 1848 the Court of Directors consented to become trustees of a fund of 6,200 rupees, subscribed by the inhabitants of Calcutta for the purpose of providing prizes at Addiscombe to commemorate the services of Major General Sir George Pollock, in the relief of Jellalabad, the subsequent advance to Cabul, and the deliverance of the European captives in 1842. The fund was invested in India, partly in 5 and partly in 4 per Cent. Loans, and the interest probably may now be taken at 248 rupees a year. On the abolition of the College at Addiscombe the Secretary of State, in 1861, offered to give the prize medal at Woolwich in future, which offer was accepted by the Horse Guards. The cost of the gold medal was formerly 17*l.* 1*s.* 6*d.*, but is now 12 guineas, and one is presented at each half-yearly examination of the cadets.

58. The other payments call for no remark, except as to the charges for clerical work. A gratuity of 50*l.* a year is usually given by this Office to the clerks at Chelsea Hospital, who prepare quarterly returns of such soldiers discharged to pension as have had service in India, which are needed for the check at this Office of the entries in the Army Non-Effective Accounts; and a payment* of two guineas is made for each valuation statement of the equipment taken to or from India by troops, and of 50*l.* a year for those relating to clothing,

* Finance Paper 1550 of 1876.

clothing, the cost in each of the last two cases being shared equally by the War and India Offices.

59. *Stores.*—The payments for military stores fluctuate greatly, according to the demands of the Government of India. The following table shows the charges in recent years, under the principal divisions :—

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Clothing { Taken to India with Troops	31,402	38,671	41,872	65,170	40,185	35,306	32,474	42,688	53,072	41,573	37,236
Clothing { Stores for European Troops	266,566	133,762	216,901	278,764	188,544	157,972	126,229	149,492	191,662	209,500	180,153
Clothing { Stores for Native Troops	59,304	46,169	56,391	45,137	61,969	28,977	54,569	41,779	49,013	38,604	36,678
TOTAL	357,272	218,602	315,164	389,071	290,698	222,255	213,272	233,959	293,747	289,677	254,067
Malt Liquor	164,822	121,376	76,552	108,113	90,641	101,286	118,082	48,794	30,426	16,703	16,557
Medical	51,689	59,512	51,228	48,051	31,358	16,311	15,734	17,723	44,050	18,507	45,210
Commissariat	25,616	35,244	47,180	28,548	11,892	15,165	23,993	19,763	132,819	19,164	20,790
Ordnance and Miscellaneous:											
Arms, &c. taken to India with Troops	15,802	22,486	16,909	30,268	15,596	7,385	8,124	9,836	11,811	6,480	19,492
Stores	539,260	242,399	197,851	133,668	135,010	167,322	155,778	132,303	416,789	136,747	302,418
TOTAL	555,062	264,885	214,760	163,936	150,606	174,707	163,902	142,139	428,600	143,227	321,910
Military Operations in—											
Afghanistan	—	73,154	170,403	68,020	503	—	—	—	—	—	—
Egypt	—	—	—	—	—	52,786	—	—	—	—	—
GRAND TOTAL £.	1,154,461	772,773	875,287	805,739	575,698	582,510	534,983	462,378	929,642	487,278	658,534

60. In our Eighth Report we have dealt with the question of the purchase of stores through this Office, and we have no more to say on that point. We mentioned, however,* that the manner in which the War Office charges should in future be calculated was under consideration; and, as the correspondence has now reached a further stage, it may be well that we should examine the position.

* Paragraph 16.

61. In 1859 it was laid down that the charge to be made by the War Office † against the Indian Government for each article supplied should be the cost price, with all actual expenses up to delivery into custody of the War Office storekeeper, any subsequent expenses (with the exception of packing) being covered by the usual addition of 4*l.* 14*s.* 9*d.* per cent. for departmental charges. For many years discussions took place between the two Offices as to what was the true cost price. The War Office had two lists of prices or balance sheets, No. 1 including certain indirect expenditure, among which was an allowance for superannuation, and No. 2 adding thereto charges for depreciation of buildings and machinery, and for interest on capital. The India Office frequently objected to the payments being based on Balance Sheet No. 2, but gave way under the repeated assurance of the War Office that the rates really represented cost price, and would be from time to time revised so as to ensure the maintenance of that principle. At length, in 1886, an Inter-departmental Committee was appointed to investigate the prices charged for stores supplied to India; but, owing to the divergent views of the members, it adjourned to ascertain the opinion of the Treasury, and, before any report had been made, the question was taken up by the Select Committee of the House of Commons on Army Estimates‡ in 1887. An independent professional examination and audit of the Expense Accounts of the Army Manufacturing Departments being desired by the Committee, the task was entrusted to Mr. Whinney, President of the Institute of Chartered Accountants, and Mr. Edwin Waterhouse (of the firm of Messrs. Price, Waterhouse & Co.). The Committee appointed in 1888, in their Report § of the 17th of April, drew special attention to the report of these accountants, saying that the War Office did not appear as yet to have had time to come to a definite conclusion regarding the keeping of the Accounts of the Army Manufacturing Departments

† *See* Enclosures to Despatch to India, 6th December 1888, No. 314 (Financial).

‡ Fourth and Fifth Reports of Committee on Army Estimates, 1887.

§ First Report of Committee on Army Estimates, 1888.

Departments in a better form, but they considered that the subject required the careful attention of the Secretary of State for War and the Treasury.

62. The Secretary of State for War had already, in his Memorandum,* dated the 27th of February 1888, relating to the Army Estimates for that year, stated that, in order to maintain full Parliamentary control over the manufacturing departments, a separate vote would be submitted for the Ordnance Factories, framed on the following principle:—"The price of the articles produced by the Ordnance Factories will no longer be based upon what has been technically known as Balance Sheet No. 1, but will be, to all the departments to which they are furnished, the actual cost of manufacture and inspection, with the addition of a percentage for depreciation of buildings and machinery."

* C. 5303.

63. The Secretary of State for India having, in a letter† of the 16th of June 1888, requested that a reference might be made to the Treasury, with the view of enabling the inter-departmental Committee to proceed with its inquiry, the War Office replied, on the 13th of July, that it had "been decided to place the Government of India on the "same footing as the Army, the Navy, and the Colonies, viz., to charge all alike the "actual cost price of manufacture, including a percentage for inspection, but to omit the "charge hitherto made for interest on capital, and (under the head of indirect expenditure) "for superannuation allowances. In cases of repayment services for India and the Colonies, "an additional percentage will be added for storage charges, packing, &c."

† Enclosure to Despatch to India, 6th December 1888, No. 314 (Financial).

64. In reply to this, two letters were sent from the India Office on the 5th of December. The first expressed the satisfaction of the Secretary of State in Council at finding the principle conceded for which this Office had been contending for upwards of 20 years, since it was apparently intended now to take, as the actual cost of manufacture, not Balance Sheet No. 2, but Balance Sheet No. 1, deducting the charge of superannuation, and adding thereto a charge for inspection and a percentage for depreciation of buildings and machinery, but some minor criticisms were made regarding the manner in which it was proposed to make these charges in future. The second letter drew attention to the repeated protests of this Office, and to the alterations now admitted to be proper, and requested that the Committee might be re-assembled in order to ascertain what amount would be due to Indian revenues, in respect of past years, if the price of the stores were re-adjusted on No. 1 instead of No. 2 Balance Sheet.

65. To the latter application the War Office replied, on the 28th of January 1889,‡ that Mr. Stanhope could not concur in the proposal to re assemble the Committee for such a purpose. "It is gathered," Mr. Knox wrote, "that an impression prevails, that the more favourable terms upon which it is intended "to supply these stores to India in future have resulted from the examination of the "accounts of the manufacturing departments recently made by a firm of professional "accountants. If this is so, Mr. Stanhope desires me to state that no change is being "made in consequence of that report, the tenor of which, instead of impugning, generally "supports, the accuracy of the cost of articles manufactured in the Ordnance Factories, as "shown in the existing form of annual balance sheet. The greatest change that is being "made is the omission of the charge for superannuation and interest on capital, an "alteration which is based upon the ground that future production should not be charged "with a dead weight which really belongs to the past, or are charges of a nature not "currently accruing. This view naturally implies that expenditure of that kind should "have been fully distributed over previous production, and that, therefore, the Indian "Government were not sufficiently charged for the stores they have heretofore had from "this Department. Mr. Stanhope further wishes the Secretary of State for India to "bear in mind that the existing No. 2 Balance Sheet prices are in many cases below the "rates paid to contractors, and that in those prices no charge has been incurred by the "Indian Government on account of the costly experiments, &c., that often precede the "adoption of new patterns of warlike stores, the deterioration of stock, or the loss entailed "in the reduced value of stores of a superseded pattern. Taking all the circumstances "into consideration, Mr. Stanhope cannot consent to give the concession now offered a "retrospective effect." A further letter, dated the 5th of February,§ has also been received, relating to the charges for repairs, cost of inspection, &c.

‡ F. 446.

§ F. 615.

66. As the War Office say that the greatest change that is being made is the omission of the charge for superannuation and interest on capital, and as these alterations were distinctly suggested in the Report* of the professional Accountants, it seems inconsistent for the War Office to say that no change is being made in consequence of that Report, and that the Indian Government has not in the past been sufficiently charged with expenditure of this kind. The contention of the India Office has for 20 years been that it was being charged with more than cost price; the change which it is now proposed to make is virtually an admission of the fact; and we consider that the claim for a reimbursement of at least a portion of the overcharge should be pressed.

* P. 22. "It is a question, however, whether, in preparing a statement of the cost to the country of Government manufactures, it is necessary or desirable to include interest on capital."

P. 31. "Inasmuch as these pension allowances were abolished in 1861, thus involving a higher present rate of pay, the charge for superannuation presses somewhat unfairly upon the present manufacture."

67. *Non-Effective Charges.*—The amount of Non-Effective Charges, stated in the first paragraph of this Report, may be thus divided:—

Non-Effective Charges.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Payments to Imperial Government, on account of Retired Pay and Pensions, &c., of British Forces:—	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
In respect of current year	400,000	550,000	550,000	550,000	600,000	600,000	800,000	800,000	92,000	106,203	164,956
„ „ past years	248,841	100,000	93,085	100,000	100,000	100,000	1,000,000	—	—	—	—
Pay of Colonels of Royal Artillery and new Line Regiments	Included in Effective Charges.				29,218	31,230	27,177	30,994	33,796	30,024	30,005
Non-Effective Pay and Pensions of officers of Indian Service, including Colonel's Allowances (except Artillery)	1,031,541	1,107,650	1,182,418	1,249,099	1,304,483	1,360,535	1,395,282	1,424,267	1,459,593	1,533,553	1,597,171
Capitalized value of annuities representing estimated value of prospective claim to Colonel's Allowance	83,982	98,224	141,732	78,908	59,566	7,969	—	—	—	—	—
Value of commission granted to ex-Indian officers on retirement	—	850	1,213	—	—	—	—	—	—	1,363	—
Capitalized value of Indian share of pensions granted from 1861 to 1870, to soldiers transferred from Local to British Forces	100,000	—	44,224	—	—	—	—	—	—	—	—
Lord Clive's Fund Pensions	113,433	76,502	100,216	81,619	—	—	Divided as shown below.			—	—
Pensions of Non-commissioned officers and soldiers	—	—	—	—	32,681	40,150	23,636	21,274	22,298	20,482	19,472
Compassionate Allowances of officers removed from the Service, &c.	—	—	—	—	3,213	2,896	3,287	2,937	2,821	2,543	2,244
Pensions of Widows and Families of officers killed in the Mutiny or otherwise, in discharge of their duty	Included above, under Lord Clive's Fund Pensions. —	—	—	—	11,430	11,307	11,683	11,149	10,836	9,893	10,302
Gratuities to ditto, ditto	—	—	—	—	1,182	1,036	44	35	1,021	1,538	777
Pensions of Widows and Families of officers, &c., of the Indian Service	—	—	—	—	62,285	62,594	62,576	62,131	62,897	62,622	62,854
Indian Military Service Family Pensions, towards which the officers subscribed	1,033	1,416	1,528	2,201	2,979	3,733	4,743	5,676	6,857	8,282	9 171
Payment to Representatives of Lord Clive, on account of their reversionary claim to the capital of the Clive Fund	1,484	1,432	1,381	1,331	1,279	1,232	1,184	1,140	1,093	1,049	1,006
Medals	217	44	27	1,770	23,617	8,052	7,156	680	99	13	11
TOTAL	1,980,531	1,936,118	2,115,824	2,064,928	2,231,933	2,230,734	3,336,768	2,360,283	1,693,311	1,777,565	1,897,969

68. In regard to the payments made to the Imperial Government, on account of the retired pay, pensions, &c., of British forces serving in India, we quote from the Report of the Committee of 1880 the following paragraphs† :—

† Paragraphs 46 to 52.

"Under Act 4, Geo. 4, c. 71, the East India Company paid 60,000*l.* annually, 'in full discharge and satisfaction of all claims upon the said Company, for retiring pay, pensions, and other expenses of that nature, granted or payable . . . . in respect of any of the forces of His Majesty which have served, are now serving, or which hereafter may serve in the East Indies.'

"This Act was repealed in 1861 by 24 & 25 Vict., c. 89, which carried into effect the recommendation of a Committee presided over by Sir Alexander Tulloch, that during

during the year 1861–62 the payment should be at the rate of 3*l.* 10*s.* per head per annum 'upon the number of Her Majesty's British forces chargeable upon the said revenues of India, exclusive of the number at the depôts or on passage, as shown by the monthly muster rolls.'

"By Act 25 & 26 Vict., c. 27, this rate was continued for a further period of five years, that is, till the 31st of March 1867; and, after the expiration of that Act, payments were made on the same basis, without fresh legislative sanction.

"The payments on account of each year from 1860–61, when the fixed sum of 60,000*l.* a year terminated, were as follows: –

	Number of Officers and Men in India.	
		£.
1861 - - - -	58,438	204,533
1862-63 - - -	69,586	243,551
1863-64 - - -	68,745	240,607
1864-65 - - -	69,313	242,595
1865-66 - - -	65,140	227,990
1866-67 - - -	61,917	216,709
1867-68 - - -	56,831	198,908
1868-69 - - -	58,431	204,508
1869-70 - - -	59,714	208,999

"In 1870 a Committee, of which Mr. Seccombe was the Chairman, was directed to consider the question of the payments to be made in future on account of these non-effective charges; and they came to the conclusion that, owing to the want of information for determining an average or capitation rate, 'the most satisfactory, and in the end the least laborious, method of fairly adjusting those charges will be by an actual valuation of each grant of out-pension, pensions for officers' services, pensions for wounds, widows' pensions, or compassionate allowances, and the proportion of such value due to service rendered to the Indian Government, the payment of which, from Indian revenues, would be a full discharge and satisfaction for the pensions assessed.' To carry this into effect, tables would have to 'be framed for the assessment of the value of pensions, &c., by two actuaries, one to be named by the Secretary of State for War and the other by the Secretary of State for India in Council'; and it would be necessary that the War Department should furnish from time to time to the India Office statements, with particulars of, and evidence as to, the pensions granted, and the proportion due to service in India. These statements would be examined by the officers of the Secretary of State for India in Council, and the charge to India determined according to the tables of valuation prepared as already recommended.' The arrangement was to take effect in respect of all pensions and allowances granted from the 1st of April 1870.

"The recommendations of the Committee were approved, and Major-General Hannyngton and Mr. Denham Robinson were nominated as the actuaries on the part of this Office and the War Office respectively to frame the requisite tables.

"In accepting the arrangement, the Treasury suggested 'whether, after a certain experience, it might not be possible to settle a fair average charge per head satisfactory to both Governments.'

"The actuaries made their report for the year 1870–71 on the 24th of August 1871, and stated that in each case the proportion of Indian service had been derived from the Army records. Interest was taken at 4 per cent. India had been debited with the capitalized value of her share of each annuity for the whole term of life, the right being reserved to her of a future credit of the value of the annuity for the remainder of life whenever, by re-appointment, re-marriage, or any other cause except death or commutation, the annuity should cease to be payable. The actuaries pointed out that this course secured perfect justice between the two Governments, provided the system were permanent, and provided that, at the time of the credit being given to India, interest was allowed to her, for the time the half pay or pension had been payable by Great Britain, on the difference between the initial value of an annuity for such a term and for the whole life. If at any time India should cease to pay a capitalization, she would have to be compensated for the prospective credits."

69. The amount ascertained* to be due by India, under this system, was as follows:—

* Despatch to India, 30th June 1887 No. 174 (Financial).

	Number of Officers and Men in India.	Chargeable to India.
		£.
1870–71 - - -	58,987	428,725
1871–72 - - -	60,605	281,148
1872–73 - - -	62,091	318,501
1873–74 - - -	62,166	348,330
1874–75 - - -	62,443	428,841†
1875–76 - - -	61,562	543,085
1876–77 - - -	60,707	765,977
1877–78 - - -	60,022	730,756
1878–79 - - -	59,676	855,949
1879–80 - - -	63,226	886,142
1880–81§ - - -	65,552	917,681
1881–82§ - - -	60,457	902,476
1882–83§ - - -	59,391	700,373
1883–84§ - - -	55,418	472,343‡

† Excluding an exceptional payment of 244,224*l.* for pensions of men formerly belonging to the East India Company's Service.

‡ Including 54,048*l.* for pensions of Natives engaged in the three Expeditions to China.

§ From Quartermaster General's Returns for the 1st of July in each year.

70. The charges in the years from 1876-77 to 1882-83 were abnormally heavy, in consequence mainly of the large number of men who enlisted about the time of the Crimean war and the Indian mutiny having completed their 21 years' service, and of the changes in the British army by which the payment on account of the pensions granted to officers on retirement was greatly increased.

71. For the six years from 1870–71 to 1875–76 the average payments were about 6*l.* 7*s.* 8*d.* a head on the effective strength in India. For the seven years from 1876–77 to 1882-83 the average was 13*l.* 8*s.* 6*d.* a head. It was considered in this office‖ that a rate of 3*l.* 10*s.* per man was fully as high as India should be called on to pay, and as, at the end of 1877, the amount of 955,579*l.* had been paid in excess of that rate between 1870-71 and 1876-77, it was proposed that India should be allowed credit for that sum in the course of the next 10 years, an arrangement by which "the Imperial Government would "be gradually extricated from any inconvenience that might arise from their having "received, during recent years, large sums in the form of the capitalised value of "pensions granted in those years, greatly in excess of an average number, and of officers' "half-pay and widows' pensions, the value of some of which they are liable to repay to "Indian revenues." The Chancellor of the Exchequer, however, declined to consent to "a revision of non-effective arrangements . . . at present."

‖ *See* Parliamentary Paper 14 of December 1878, page 15.

72. Owing to the rapid increase of the charge, the advances quarterly made to the War Office were insufficient to defray the sums pronounced to be due, and a very large amount remained unpaid, which, on the 31st of March 1883, was 2,016,824*l.* On the 13th of November 1878, a proposal had been made by this office¶ for the adoption of an arrangement for the gradual repayment of these arrears, but no reply was received from the Treasury at the time. Meanwhile, the Committee of 1880 recorded their "opinion that it "would not be to the advantage of India that a capitation rate should now be deter-"mined; the payments in recent years have been unusually heavy, and it would be "better to wait a few years until the short service system has come into full operation, "when there will be more complete information as to the amount fairly chargeable "to India."

¶ Despatch to India, 2nd February 1882, No. 39 (Financial).

73. On the 22nd of January 1883 the Treasury at length replied** to the repeated letters from this Office regarding the arrears, and claimed interest at 4 per cent. on the whole amount unpaid, arguing that the adoption of any lower rate would be a variation of the agreement. This proposition was disputed by the India Office in a letter dated the 2nd of March 1883, on the ground that the delay was not attributable to it, and that the very great increase in the charge was due to measures adopted by the British Government for purposes unconnected with India; but an offer was made to pay interest from the beginning

** *See* Despatch to India, 22nd March 1883, No. 94 (Financial).

beginning of the year following that in which the amount due had in each case been ascertained. To this letter, and to another dated the 4th of October 1883, no reply* was given by the Treasury; and, at the end of February 1884, the sum of 1,000,000*l.* was specially remitted from India, and paid to the Treasury in partial liquidation of the arrears.

* *See* Despatch to India, 13th March 1884, No. 60 (Financial).

74. On the 4th of March 1884 the Treasury announced† that they found the arrangement for the payment of the Army Non-Effective Charges so onerous to the British Exchequer that they had decided to withdraw from it from the 1st of April 1884. A compromise was made regarding the amount to be paid for interest on the arrears; and it was agreed that in future the payments should be assessed on the following principle‡:—

† *See* Despatch to India, 27th March 1884, No. 75 (Financial).

‡ *See* Despatch to India, 23rd June 1885, No. 176 (Financial).

"1. That the proper Indian share of the annual payment to each pensioner, on the basis of past service, should be ascertained in the same manner as has hitherto been the practice for the purpose of capitalisation.

"2. That India should be debited, for the financial year in the course of which the retirement occurs, with one half of her annual share, reduced by the chance of the pensioner not living one year.

"3. That for subsequent years India should pay her original share, adjusted by the chance of the pensioner being alive in the year, as ascertained from rates of mortality which the Actuaries of the India Office and War Office accept as fair.

"4. That in the case of temporary non-effective pay, such as half-pay, there should be a counter-charge in favour of India from the year in which the individual reverts to full pay."

75. So great was the immediate reduction of charge on the adoption of the new system, that the provision which had been previously made in the Estimates for 1884-85, on the basis of the old method of capitalisation, proved sufficient to clear off the whole of the arrears; and, India having already discharged her liability in respect of all pensions granted up to the 31st of March 1884, the payments since that date have been very moderate, as shown in the margin,§ being at the rate of 1*l.* 17*s.* 10*d.* per head of the effective strength. The amount will, however, gradually increase for several years. For 1889–90 the War Office Actuaries calculate the payment at about 258,500*l.*

—	No. of Officers and Men in India.*	——
		£.
§ 1884-85 -	56,635	36,289
1885-86 -	59,177	92,000
1886-87 -	67,874	106,203
1887-88 -	69,548	164,956
1888-89 -	71,116	213,700 Estimate.

* From Quartermaster-General's Return for the 1st of July in each year.

76. Of the total net charge paid by India on account of the 14 years during which the system of capitalisation lasted, more than two-thirds was on account of the pensions to soldiers, the amount being thus divided:—

——	Number.	Amount.
		£.
Pensions to soldiers - - - - -	72,287	6,158,251
Rewards (officers and soldiers) - - -	219	27,677
Unattached and half-pay of officers - -	700	839,128
Retired pay of officers - - - - -	1,265	1,447,245
Widows and children, &c., of officers - -	1,857	335,486
Wound pensions and gratuities to officers -	42	16,764
TOTAL - - -	76,370	£. 8,824,551

It is obvious that the system of short service must very materially reduce the non-effective charge, notwithstanding the higher pensions now given to Warrant and Non-commissioned Officers who serve for pension; on the other hand, the charge for effective services has been considerably increased by the grant of deferred pay, which has not yet attained its maximum.

77. *Pay of Colonels of Royal Artillery and new Line Regiments.*—After the India Office undertook the direct payment of British officers on furlough from India, beginning from

from the 1st of April 1870, the pay of Colonels Commandant of Brigades of Artillery serving in India was issued by this Office,* and included in the furlough pay of British officers; but the pay of colonels of cavalry and infantry corps in India continued to be issued by the War Office, and charged against Indian revenues. In 1881–82 the War Office transferred the pay of the honorary colonels from the Effective to the Non-Effective Votes†; and, as we have mentioned in paragraph 6, Lord Northbrook's Commission, in assessing the annual sum payable for Effective services, made a deduction of 50,000*l.* on account of the pay of the colonels of cavalry and infantry thus transferred. The capitalisation of this amount added greatly to the Non-Effective charge in 1881–82, but it was not, in the long run, an expensive arrangement for India, as it was effected at less than 4½ years' purchase.

* Second Report of Mr. Seccombe's Committee, 24th November 1869.

† Despatch to India, 13th March 1884, No. 60 (Financial).

78. At the same time it was arranged that the pay of such colonels of artillery and of the new line regiments as were entitled to draw the old Indian rates of colonel's allowance in lieu of off-reckonings should be issued by this office, and the pay of all colonels drawing British rates by the War Office. As the former die off, this head of charge, which amounts to about 30,000*l.* a year, will decrease and finally disappear; but the claim of the War Office on account of the Indian Service of British General Officers, paid through the main Non-Effective Account, will be increased.

79. *Pay and Pensions of Non-Effective and Retired Officers of the Indian Service.* —As it is of interest to note the details of the charge for Retired Pay of Indian officers, with which the colonel's allowance is included, though almost all the officers are on the Effective or Unemployed Supernumerary List, and which has grown from about 750,000*l.* in 1871–72 to nearly 1,600,000*l.* in 1887–88, we repeat the table given by the Committee of 1880, with the figures continuing it to the latest date:—

Retired Pay of Officers of the Indian Service, together with Colonel's Allowance (except those Colonels of Artillery and of the new Line Regiments who are entitled to the Indian Rates of Off-reckonings).

Years.	Colonel's Allowance (except Artillery and new Line Regiments).	Retired Pay.							Total.
		Staff Corps, Infantry, and Cavalry.	Engineers.	Artillery.	New Regiments of Infantry and Cavalry.	Warrant Officers.	Medical.	Ecclesiastical.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1871–72 - - -	146,967	368,247	28,250	48,541	9,886	3,679	117,243	27,762	750,575
1872–73 - - -	140,022	359,285	29,049	69,638	11,653	4,492	122,143	28,722	765,004
1873–74 - - -	171,944	352,636	27,940	94,012	12,498	4,784	124,648	28,136	816,598
1874–75 - - -	190,238	352,357	28,044	92,051	13,733	4,716	126,994	27,036	835,169
1875–76 - - -	210,134	403,581	29,472	88,673	16,718	3,792	126,683	27,286	906,339
1876–77 - - -	234,168	445,565	28,989	88,200	17,534	5,145	135,521	28,367	983,489
1877–78 - - -	243,001	481,073	29,568	85,487	18,711	4,673	139,103	29,925	1,031,541
1878–79 - - -	259,785	523,414	30,769	87,159	21,548	8,026	144,933	32,016	1,107,650
1879–80 - - -	272,872	537,991	45,269	114,725	25,562	7,526	145,855	32,618	1,182,418
1880–81 - - -	280,592	583,207	42,936	119,327	23,310	9,305	154,102	36,230	1,249,099
1881–82 - - -	309,866	603,647	50,452	115,340	23,480	8,639	156,052	37,007	1,304,483
1882–83 - - -	321,335	636,377	47,304	121,811	24,604	11,876	159,214	38,014	1,360,535
1883–84 - - -	332,784	646,019	53,857	124,839	24,673	15,118	159,622	38,370	1,395,282
1884–85 - - -	350,935	641,198	61,052	126,588	26,919	15,544	163,208	38,823	1,424,267
1885–86 - - -	367,795	642,974	61,631	134,687	26,739	17,216	168,608	39,943	1,459,593
1886–87 - - -	409,593	649,511	73,120	140,452	27,382	18,066	175,612	39,817	1,533,553
1887–88 - - -	434,391	652,969	82,700	142,741	28,962	20,924	183,079	43,404	1,597,170‡

‡ Including an advance of 8,000*l.* to the War Office, in respect of payments by Staff Officers, which cannot be distributed.

80. *Colonel's*

80. *Colonel's Allowances.*—With the view of examining the growth of the foregoing charge for Colonel's allowances, they may be thus sub-divided, those payable to officers of the Artillery and new line regiments, mentioned in paragraph 78, being added:—

	Staff Corps.	Cavalry.	Infantry.	Engineers.	Artillery and New Line Regiments.	Total.
	£.	£.	£.	£.	£.	£.
1871-72	7,774	16,049	113,755	9,389	28,719	175,686
1872-73	9,852	13,649	107,512	9,009	27,628	167,650
1873-74	49,724	11,490	102,013	8,717	26,528	198,472
1874-75	62,900	13,073	104,364	9,901	24,361	214,599
1875-76	80,675	16,258	103,741	9,460	26,374	236,508
1876-77	99,926	17,161	106,396	10,685	27,190	261,358
1877-78	104,611	19,076	107,130	12,184	26,685	269,686
1878-79	122,620	21,125	103,666	12,374	25,626	285,411
1879-80	140,138	21,622	99,303	11,809	29,442	302,314
1880-81	153,752	20,014	95,220	11,606	29,412	310,004
1881-82	172,350	22,949	102,477	12,090	29,218	339,084
1882-83	184,294	22,771	103,465	10,805	31,230	352,565
1883-84	196,342	21,257	102,255	12,930	27,177	359,961
1884-85	209,219	23,792	105,361	12,563	27,145	378,080
1885-86	228,610	23,475	103,161	12,549	26,135	393,930
1886-87	258,137	23,494	115,412	12,550	26,174	435,767
1887-88	275,386	24,117	122,339	12,549	27,176	461,567

81. *Staff Corps.*—As regards the Staff Corps, it was originally intended* to allot one Colonel's allowance to every 30 officers therein, at the rate of 668*l.* 12*s.* 5*d.* a year, which, with 456*l.* for pay, makes an aggregate of 1,124*l.* a year; and it was provided that officers having the rank of Colonel in the Army, who had served not less than 12 years in the substantive rank of Lieutenant-Colonel, should succeed thereto by seniority, until the establishment was completed in that proportion, after which vacancies would be filled by seniority, without reference to qualifying service. In 1866,† however, it was ruled that the allowance should be granted to all officers of the several Staff Corps who had attained the rank of regimental Lieutenant-Colonel previously to the 18th of February 1861, on the completion of 10 years in that grade; and, further, to all officers who entered the Staff Corps on or before the 12th of September 1866, on their completing 12 years in the grade of Lieutenant-Colonel, without reference to any fixed establishment. Of those who entered the Staff Corps after that date, but before the 1st of July 1881, it has been decided‡ that the senior officers shall succeed to Colonel's allowance on completing 12 years' service in the rank of Lieutenant-Colonel, until the fixed numbers (20 in Bengal, 6 in Madras, and 7 in Bombay) are made up, after which succession will only be permitted as vacancies occur. Colonel's allowance will not be granted to any officer who entered the Staff Corps after the 1st of July 1881.§

* Despatch to India, 18th January 1861, No. 27 (Military), para. 30, and 3rd December 1861, No. 467 (Military), paras. 12 to 14.

† Despatch to India, 8th August 1866, No. 159 (Military), paras. 37 and 60.

‡ Despatch to India, 20th April 1882, No. 156 (Military); and G. G. O., 27th August 1883, No. 473.

§ Despatch to India, 4th August 1881, No. 258 (Military), para. 19.

82. According to the Indian Army Lists for January 1889, the following is the strength of the Staff Corps:—

	Bengal.	Madras.	Bombay.	Total.
General officers in receipt of Colonel's allowance:—				
On the Retired List	3	2	2	7
„ Unemployed Supernumerary List	75	56	38	169
„ Effective List	18	5	7	30
Lieutenant-Colonels in receipt of Colonel's allowance	38	16	11	65
Officers who entered the Staff Corps on or before 12th September 1866, not yet in receipt of Colonel's allowance:—				
Major-Generals	3	—	—	3
Lieutenant-Colonels	166	128	86	380
Majors	3	—	—	3
Officers who entered the Staff Corps between 13th September 1866 and 30th June 1881, inclusive:—				
Lieutenant-Colonels	55	22	13	90
Majors	131	28	48	207
Captains	252	73	87	412
Lieutenants	58	19	12	89
Officers who entered the Staff Corps on or after 1st July 1881:—				
Captains	9	—	4	13
Lieutenants	348	145	140	633
Probationers admitted provisionally: Lieutenants	29	8	5	42
„ not yet admitted: Lieutenants	112	39	45	196
„ „ „ 2nd Lieutenants	44	29	24	97
Total	1,344	570	522	2,436

Thus there are at present 271 officers, out of a total strength of 2,436, or one in 9, who are in the receipt of Colonel's allowance, as compared with the intended proportion of one in 30.

83. It is a difficult matter to estimate the number of officers who will succeed to Colonel's allowance. During the last 10 years we find that the proportion dying or retiring previously has been nearly one out of two;* and, if that ratio can be assumed for the next 10 years, about 190 of those who were in the Staff Corps on or before the 12th of September 1866 will be admitted to Colonel's allowance, the junior of them attaining it in 1901. One of the officers who entered the Staff Corps after the 12th of September 1866 came into the receipt of Colonel's allowance in 1888, others will receive it in 1890 and 1891, and the fixed number will doubtless be complete before 1901, so that an addition of 33 must be made on this account. On the other hand, it is necessary to consider the probable number of casualties among those who attain the Colonel's allowance; assuming that on the average it is drawn for 17 years, which is approximately the expectation of life for a man of the age of 55 or 56, it may be taken that 171 officers† will have died by 1901, that being the number of those now living who attained the allowance in 1883 or earlier years. Thus, the number of Staff Corps officers in receipt of Colonel's allowance in 1901 may be estimated at 323,‡ involving an annual charge of about 363,000*l*. After 1901, the charge may be expected to diminish steadily by death vacancies, though it will be many years before it will entirely disappear.

* Bengal - - - 306 out of 632
Madras - - - 221 „ 446
Bombay - - - 136 „ 311
Total - - 663 „ 1,389

† Bengal - - - - - - - 81
Madras - - - - - - - 55
Bombay - - - - - - - 35
Total - - - 171

‡ Now in receipt of allowance - - 271
Estimated number of those who entered on or before 12th September 1866 - - - - - - 190
Fixed establishment for those after 12th September 1866 - - - 33
494
Estimated number of deaths of those in receipt of allowance - - - 171
323

84. *Cavalry*,

84. *Cavalry and Infantry.*—The officers of the old cadres of Cavalry and Infantry succeed to Colonel's allowance after 12 years' service in that grade.* The pay of the Colonel of Cavalry being 596*l.* a year, the charge in his case is greater by 140*l.* than that for a Colonel of Infantry, unless he has availed himself of the offer made in 1882,† that he might succeed to the Colonel's allowance under the Staff Corps rules of promotion, on condition of waiving all claims to the higher rate of pay. There are at present ‡21 Colonels of Cavalry and 119 of Infantry drawing Colonel's allowance; and there are 40 Lieutenant-Colonels who, if they survive, will attain the allowance by 1898 at the latest. Making the calculation as before, it may be taken that 115 of these officers will be drawing Colonel's allowance in 1901, at a cost of 131,000*l.* To these must be added the officers on the General List, who entered the Indian Army on the new conditions of appointment between 1859 and 1862, and did not subsequently join the Staff Corps; a fixed establishment of 13 Colonel's allowances has been allotted to them, the whole of which will be filled in the year 1897,§ so that in 1901 there will be a charge on this account of about 15,000*l.*, no reduction in which will take place till less than 13 officers remain of the 151 now on the list, after which it will be gradually extinguished.

* Despatch to India, 31st July 1862, No. 270 (Military), paragraph 13.

† Despatch to India, 21st September 1882, No. 279, (Military).

	Cavalry.		Infantry.
	Under Rules of 1862.	Under Staff Corps Rules.	Under Rules of 1862.
‡ Colonels:			
Bengal	8	3	62
Madras	6	1	37
Bombay	2	1	20
TOTAL	16	5	119
Lieutenant-Colonels			
Bengal	6	8	8
Madras	2	9	—
Bombay	3	4	—
TOTAL	11	21	8

§ G. G. O., 27th August 1883, No. 473.

85. *Engineers.*—There are 11 officers‖ in the Royal (late Indian) Engineers in receipt of Colonel's allowance, and there are 65 officers who may succeed thereto as vacancies occur. It may, therefore, be taken that no reduction of this part of the charge, now amounting to 12,500*l.*, is to be expected till after 1901.

‖ *See* Despatch to India, 8th December 1881, No. 407 (Military), paragraph 6.

	In Receipt of Colonel's Allowance.	Not yet in Receipt of Colonel's Allowance.
Bengal	5	34
Madras	3	17
Bombay	3	14
	11	65

86. *Artillery.*—The number of Colonel's allowances drawn by the Royal (late Indian) Artillery is 24,¶ and there are 85 officers to succeed to them in turn; so that in this case also the charge, about 27,000*l.*, is likely to be constant for many years.

	In Receipt of Colonel's Allowance.	Not yet in Receipt of Colonel's Allowance.
¶ Bengal	12	46
Madras	7	24
Bombay	5	15
	24	85

87. *New Line Regiments.*—There are only two officers still remaining on the list of Colonels of the new Line Regiments entitled to the Indian rate of Colonel's allowance; and, as they both entered the army 70 years ago, this head of charge need not be considered as one likely to exist in 1901.

88. According then to this estimate, the charge for Colonel's allowances, in 1901, when the junior officer in the Staff Corps on the 12th of September 1866 will succeed to it, may be taken approximately as follows:—

	Number of Officers.	Cost.
		£.
Staff Corps	323	363,000
Cavalry and Infantry: Old Corps	115	131,000
Cavalry and Infantry: General List	13	15,000
Engineers	11	12,500
Artillery	24	27,000
TOTAL	486	548,500

an amount which exceeds the charge in 1887-88 by about 87,000*l.* From that time forward, however, the burden of the Colonel's allowances will diminish, until it is finally removed.

89. We have quoted the figures in the manner in which they were given by the Committee of 1880, but it does not appear to us to be an accurate method of showing the charge for Colonel's allowance. When an officer is granted Colonel's allowance of 1,124*l.*, the whole of this was shown as such, although only 668*l.* is the payment in lieu of off-reckonings, and 456*l.* is his military pay at the rate of 1*l.* 5*s.* a day. On the other hand, when an officer retires with the pension of his rank, augmented by an annuity awarded as the equivalent of his prospective chance of Colonel's allowance, the whole of this was set down as retired pay. Although the mere fact of attaining to Colonel's allowance does not render an officer non-effective, it is not necessary to disturb the existing system in the Accounts of treating the pay and Colonel's allowance together as a non-effective charge, as has been the practice in the Indian Accounts since 1860, and of the War Office since 1880-81; but a calculation has been made of the charge in 1887-88, with the following result:—

	Colonel's Allowance.	Retired Pay, together with Military Pay of Officers in Receipt of Colonel's Allowance.
	£.	£.
As shown in the Accounts (including Royal Artillery and new Line Regiments) - - - - - - - -	461,567	1,162,779
Military Pay of Officers drawing Colonel's Allowance -	— 206,903	+ 206,903
Annuities of Retired Officers in exchange for prospect of Colonel's Allowance - - - - - - - -	+ 254,603	— 254,603
REVISED FIGURES - - -	509,267	1,115,079

We may add that the actual payments in England for Colonel's allowance are always somewhat less than the full charge, as a few officers draw it in India, and some may be in receipt of consolidated pay in that country. Commutation of the annuity granted in lieu of the prospect of Colonel's allowance is also permitted, but this now takes place in India.

90. Thus we arrive at the result that an annual charge of 509,267*l.* is now borne on account of Colonel's allowances, as compared with 149,102*l.* paid by the East India Company, as shown in the margin.* The difference, which in 1887-88 was 360,165*l.*, and which is still increasing, is the result of the measures imposed on the Government of India through the acceptance by the Secre of State in Council of the interpreta placed by the Royal Commissions of 1863 and 1866 on the meaning of the guarantee given by Act 21 & 22 Vict. c. 106, s. 56, and adopted with the view of meeting the complaints of the Indian officers.

	Artillery.	Engineers.	Cavalry.	Infantry.	Total.
* Bengal - - -	12	5	10	78	105
Madras - - -	7	3	8	56	74
Bombay - - -	5	3	3	33	44
TOTAL - - -	24	11	21	167	223

223 × 668*l.* 12*s.* 5*d.* = 149,102*l.* 8*s.* 11*d.*

91. Whatever may be our opinion of the proceedings which have thrown this very heavy charge upon the revenues of India, it is obvious that it is impossible to effect any reduction under this head.

92. *Retired Pay.*—We have no means of calculating to what extent the charge for retired pay is likely to increase in the next few years; but, from the table given in paragraph 79, it may be seen that, excluding colonel's allowance, it was 603,608*l.* in 1871-72, 788,540*l.* in 1877-78, and 1,162,779*l.* in 1887-88, showing an increase of 374,239*l.* in the last ten years. In a great measure this is due to the enhanced pensions granted in recent years to the Indian officers, with the view of inducing them to retire at once,

once, instead of waiting till they might attain the colonel's allowance. The extent to which the rates of pension have been increased since 1860 was set forth in the Marquis of Hartington's Despatch† of the 8th of December 1881, from which we extract the following particulars:—

† No. 407 (Military).

Comparison of Rates of Pension granted on Retirement, irrespective of right of succession to Colonel's Allowance, to Officers under the East India Company, and as at present.

Years of Service.	Under East India Company. All Officers.		Under Present Rules.					
			New Line Regiments.	Officers of General List, and those who entered Staff Corps after 12th September 1866.		Staff Corps up to 12th September 1866, and Cadres of old Cavalry and Infantry.		Indian Artillery and Engineers.‡
	Years of Absence counting for Pension.	Pension.	No Deduction for Absence.	Years of Absence counting for Pension.	Pension.	Years of Absence counting for Pension.†	Pension, including prospective Value of Succession to Colonel's Allowance.	No Deduction for Absence.
		£ s. d.	£.		£.		£.	£ s. d.
20	2	191 12 6	350*	2	250	2	289	341 12 6
21	"	"	"	"	"	"	297	351 12 6
22	"	" (or on pension of rank, Major 292*l.*, Lieut-Col. 365*l.*, but not often taken owing to slow promotion.)	"	"	"	"	307 (also on pension of rank in case of Cavalry or Infantry.)	361 12 6
23	"	"	"	"	"	"	318	371 12 6
24	"	292 " - -	365	3	365	3	430	482 - -
25	3	"	"	"	"	"	444	492 - -
26	"	"	"	"	"	"	460	502 - -
27	"	"	"	"	"	"	478	512 - -
28	"	365 " - -	500	4	500	4	571	595 - -
29	"	"	"	"	"	"	595	605 - -
30	4	"	"	"	"	"	622	615 - -
31	"	"	"	"	"	"	654	625 - -
32	"	456 " - -	700	5	700	5	783	726 5 -
33	"	"	"	"	"	"	"	736 5 -
34	"	"	"	"	"	"	"	746 5 -
35	"	"	"	"	"	"	"	900 - -
36	"	"	"	"	"	"	"	910 - -
37	"	"	"	"	"	"	"	920 - -
38	"	"	750	6	750	6	§	1,000 - -

* 475*l.* if 2nd Lieutenant-Colonel or Senior Major of Infantry.
500*l.* " " " of Cavalry.
575*l.* if Senior Lieutenant-Colonel of Infantry.
600*l.* " " " of Cavalry.

† Officers entering the Staff corps after the 30th of June 1886, or electing the Leave Rules for the Staff corps, reckon for pension all leave taken during their service.

‡ These are the old cadres, which are gradually dying out.

§ After 38 years, colonel's allowance, which is not pension.

93. As the higher rates of pension have in many cases been given with the view of promoting retirement, and thereby avoiding an enormous addition to the list of officers drawing colonel's allowance, the chance of succeeding to which has, moreover, to some extent been accelerated by the stimulus thus given to retirement, it will be seen that in a very great degree the burden of the retired list, as well as that of the officers in receipt of Colonel's allowance, is attributable to the amalgamation of the armies and measures consequent thereon. Under the East India Company officers were allowed to receive from their juniors in the regiment large sums, varying from *Rs.* 30,000 to (in at least one case) *Rs.*50,000 in order to induce them to retire; there was no limit to the tour of appointments and commands, so that they might retain their position until they succeeded to colonel's allowance; there was no system of compulsory retirement; and they could remain in India as general or other officers drawing Indian pay and allowances for their whole service. Some of the changes effected in these respects doubtless increased the efficiency of the army, but they rendered it imperative to grant an improved scale of pension, and thus largely increased the non-effective charges. Further, the introduction into the British Army, from which alone the Indian Army is now recruited, of a liberal system of pensions, made it necessary to offer to those entering for permanent service in India such terms as would form a sufficient inducement to quit the Home service. In 1856–57 the retired pay amounted to 448,066*l.*, with which may be compared the revised amount of 1,115,079*l.* shown in paragraph 89. The annual charge for retired pay (together with the military pay of officers in receipt of colonel's allowance) may therefore be taken at about 667,000*l.* in excess of that borne by the East India Company.

94. In this calculation are included the pensions of the medical department, of the warrant officers, and of the ecclesiastical department. The pensions of the medical department, in which also the limit of tours of service has rendered necessary a higher

scale of retiring allowance, have been greatly improved, as will be seen from the following table:—

Years of Service.	Under East India Company.		Under Present Rules.	
	Years of Absence counting for Pension.	Pension.	Years of Absence counting for Pension.	Pension.
		£ s. d.		£.
17	—	191 12 6	2	292
20	2	"	3	365
21	"	250 – –	"	"
25	3	300 – –	4	500
29	"	365 – –	"	"
30	4	"	5	700 (besides 250*l.* or 350*l.* after 5 years' service as Deputy Surgeon-General or Surgeon General.)
32	"	500 – –	"	ditto.
35	"	700 – –	"	ditto.

Four extra pensions of 100*l.* a year, as compensation for loss of administrative appointments which were reduced on the recent reorganization, are now given to officers retiring without having been promoted to the rank of Deputy Surgeon-General; but these should not be continued to officers who have entered the department since that reduction was effected.

95. The rates of pension laid down for officers of the old cadres cannot be altered; but those for the Staff Corps and Medical Department might be reconsidered as regards future entrants into the service, though we have no specific recommendations to make on the subject.

96. The pensions of the warrant officers, though comparatively small, have also been greatly enhanced in recent years, as is shown in the next statement:—

Combatant Warrant Officers.	Service required for pension.				Amount of Pension.		
	Under East India Company.		Under present Rules.		Rank.	Under East India Company.	Under Present Rules.
	Army.	Departmental.	Army	Departmental.			
	Years.	Years.	Years.	Years.		£. s. d.	£.
All ranks	In India. 22	17	In Europe and India. 24	16	Deputy Commissary	91 5 0	216
					Assistant Commissary	74 2 9¾	144
	25	14	26	14	Deputy Assistant Commissary	74 2 9¾	108
	27	12	28	12	Conductor	60 – –	90
					Sub-conductor	45 12 6	72

Medical Warrant Officers.		Amount of Pension.	
		Under East India Company.	Under Present Rules.
		£. s. d.	£.
Senior Apothecary	after 3 years in 1st grade	– – –	200
	under " "	– – –	175
	2nd grade	– –	150
Apothecary	1st grade	60 – –	100
	2nd "		85
Steward		45 12 5	—
Assistant Apothecary	1st grade	– – –	60
	2nd grade	– – –	40

The payments in this country have risen from 4,673*l.* in 1877–78 to 20,924*l.* in 1887–88. The large increase in 1882–83 and 1883–84 is attributable to the compulsory retirement at the age of 55, enforced by the orders of 1881.*

* Despatches to India, 11th August 1881, No. 270, and 4th May 1882, No. 167, (Military).

97. The retiring pension of a chaplain was in 1864† raised from 292*l.* to 365*l.* after 17 years' residence in India; and in 1886, in the belief that no extra expense would be involved,‡ an invalid pension of 292*l.* a year was authorised after 15 years' residence, the smaller invalid pension after ten and seven years' residence remaining as before; the amount paid has risen from 29,925*l.* in 1877–78 to 43,404*l.* in 1887–88. Of the 146 chaplains on the retired list in the latter year, 99 drew 365*l.* a year, 19 had 292*l.*, and 28 received pensions of smaller amount. We consider that the proportion of retired to effective chaplains (146 to 170) tends to show that the term of service is unduly short; and we submit that this matter, as well as the scale of their pensions, should be reconsidered in consultation with the Government of India.

† Despatch to India, 30th July 1864, No. 186 (Financial).

‡ Despatch to India, 10th June 1886, No. 51 (Public).

98. *Lord Clive's Fund Pensions.*—The next class of payments is those which have taken the place of the pensions formerly granted from Lord Clive's Fund, the aggregate of which has been reduced from 113,433*l.* in 1877–78 to 95,649*l.* in 1887–88, the reduction having for the most part occurred in the pensions of the non-commissioned officers and soldiers of the old local army, which have fallen from 32,681*l.* to 19,472*l.* in the last six years, and are rapidly dying out.

99. *Compassionate allowances of officers removed from the service, &c.*—When officers are removed from the service under circumstances not entitling them to pension, it has occasionally been thought right to grant them a compassionate allowance of small amount. In 1887–88 there were 27 officers on this list (of whom three have since died) in receipt of allowances varying from 35*l.* to 225*l.*, only eight of which exceeded 100*l.*, and only one of which had been granted since 1877. The total payment has fallen from 3,213*l.* in 1881–82 to 2,244*l.* in 1887–88, and virtually these grants have ceased to be made.

100. *Pensions of widows and families of officers killed in the Mutiny or otherwise, in discharge of their duty.*—Under this head are included the pensions which, to the extent of nearly 16,000*l.*, were granted to the widows and families of officers and others killed during the Mutiny, the cases being specially treated in accordance with the regulations applicable to the families of officers killed in action. This part of the charge will be gradually extinguished, but from time to time instances occur in which grants are made in consequence of the death of an officer in the discharge of his duty, the family being admitted to pension and gratuity, in accordance with the provisions of the Royal Warrant; the payments in 1887–88 were 10,302*l.* for pensions, and 777*l.* for gratuities.

101. *Pensions of widows and families of officers, &c., in the Indian Service.*—Under the Royal Warrant§ regulating the non-effective pay of the British Army, a scale is laid down for the grant of pensions and compassionate allowances, subject to certain restrictions, to the widows and children of officers dying in the Service; and pensions are granted, under similar rules, to the families of officers of the Indian Service. The amount paid has during the last seven years varied only between 62,131*l.* in 1884–85 and 62,897*l.* in 1885–86.

§ 1887, Clause 1096.

102. *Indian Military Service Family Pensions, towards which the Officers subscribed.*—In a General Order‖ dated the 28th of December 1872, regulations were published for the provision of pensions for the widows and orphans of military, medical, and ecclesiastical officers in the service of the Government of India, who were not entitled to the benefits of the late Military and Medical Funds. Officers who entered the service before the 1st of January 1873 might become subscribers at their option; but with all entering from that date it was compulsory. Officers are divided into five classes, according to their rank and length of service, the widows receiving pensions of 40*l.*, 70*l.*, 100*l.*, and 130*l.*, or 160*l.*, according to the class of the husband, and the orphan children being granted pensions from 10*l.* to 30*l.* according to their age, ceasing with sons at the age of 21, but with unmarried daughters being raised after 21 to 45*l.* It is a principle of these regulations that the cost of the pensions shall be covered by the subscriptions and contributions; and, with this view, the rate of interest to be allowed, which had been fixed at 4½ per cent., and the rate of exchange adopted in the calculation, which had been taken at 1*s.* 1*d.* per rupee, are liable to revision from time

‖ No. 1315.

time to time, while power is also reserved to alter the contributions and amounts of pension when necessary, but without retrospective effect. From 1872–73 to 1887–88 the receipts and payments in this country and in India have been as follows :—

Year.	In England.		In India.	
	Receipts.	Payments.	Receipts.	Payments.
	£.	£.	Rx.	Rx.
1872-73 - -	—	—	2,058	—
1873-74 - -	1,915	124	18,186	52
1874-75 - -	1,053	409	11,855	190
1875-76 - -	1,304	402	12,573	—
1876-77 - -	1,710	772	14,872	178
1877-78 - -	1,255	1,033	16,609	412
1878 79 - -	1,709	1,416	19,840	274
1879-80 - -	1,812	1,528	23,792	454
1880-81 - -	2,009	2,201	23,586	623
1881-82 - -	2,714	2,979	27,882	790
1882-83 - -	3,135	3,733	29,772	778
1883-84 - -	3,126	4,743	32,617	1,064
1884-85 - -	3,164	5,676	35,309	1,186
1885-86 - -	3,054	6,857	40,119	1,063
1886-87 - -	4,278	8,282	42,245	1,072
1887-88 - -	4,872	9,171	43,610	1,260
	37,110	49,326	394,925	9,396

It will be seen that since 1879–80 the receipts in this country have been insufficient to meet the charges, which at the close of 1887–88 exceeded the receipts by 12,216*l.*; but in India there has been a surplus of Rx. 385,529 over the payments.

103. Two quinquennial valuations have been made of the Indian Service Family Pension Fund. The first, by Major General Hannyngton,* showed an estimated surplus on the 31st of March 1878 of Rs. 1,75,199, and, owing to the fall which had occurred in the value of silver, the rate of exchange in the *pro formâ* account was altered from 1*s.* 11*d.* to 1*s.* 9½*d.* the rupee. The second valuation, made by Mr. Willis Browne,† on which Mr. Sutton also made a report, showed a surplus of 17,333*l.* on the 31st of March 1883; and, in consequence of this favourable state of the Fund, it was decided to allow the existing Indian rates of contribution to remain undisturbed, representing the sterling rate converted at a little over 1*s.* 9½*d.* per rupee. Mr. Browne is at present engaged on the valuation of the Fund as on the 31st of March 1888, which is expected to show a surplus sufficiently large to justify the rate of exchange being allowed to remain without alteration for the next five years.

* Despatch to India, 6th November 1879, No. 7 (Funds).

† Despatch to India, 28th February 1884, No. 3 (Funds).

104. *Payment to Representatives of Lord Clive.*—We quote from the Report of the Committee of 1880 the following account of this charge :—

"The sum which in 1780 Lord Clive entrusted to the East India Company was five lacs of sicca rupees, and he induced the Nawab of Bengal to advance three more lacs, as a fund of which the interest was to provide pensions for the company's officers and soldiers. The East India Company having ceased to maintain an army in India, the House of Lords in 1863 decided that the representatives of Lord Clive were entitled to repayment of the five lacs, subject to the charge for the due proportion of the pensions granted previously to the passing of the Act of 1858 for the better government of India. The total sum payable, as representing the five lacs, was ascertained to be 62,833*l.*, with interest; and, by an order of the Master of the Rolls, made on the 2nd of August 1867, it was agreed that the sum of 23,079*l.* should be at once paid, in equal moieties, to the Earl of Powis and Baroness Windsor, on account of the accumulated payments due since 1858, and that the remainder should be paid by annual instalments, beginning with 1,940*l.* in 1868, and gradually decreasing to 545*l.* in 1899, the balance amounting to 4,973*l.* being paid in 1900. The total payments will then have been 65,245*l.*"

105. *Medals.*

105. *Medals.*—The charge of 11*l.* for medals in 1887–88 calls for no remark.

106. *Special Defence Works.*—Although the cost of the special defence works is entered under a separate head, it may be fairly treated with the Army charges. In former years the cost of the works and armament required for the defence of the principal harbours in India was comparately small in amount, and was charged under the heads of Military Works and Army Stores, respectively. In consequence, however, of representation from the Government of India at the close of 1882,* and of the report of the Royal Commission on the defence of British possessions and commerce abroad, it became necessary to greatly strengthen the defences of Aden harbour; and, after communicating with the War Office,† Captain Lewis was sent to Aden to prepare designs for the purpose. On the project being adopted, Her Majesty's Government agreed to defray half the cost thereof,‡ then estimated at 94,300*l.*, excluding the armaments, which were estimated to cost 34,500*l.*, so that the moiety chargeable to India would be 64,400*l.*

* Letter from India, 9th October 1882, No. 251 (Military).

† Despatch to India, 8th March 1883, No. 89 (Military).

‡ Despatch to India, 20th March 1884, No. 84 (Military).

107. In July 1885,§ the Government of India submitted to the Secretary of State a scheme for the defence of the north-west frontier of India, involving the construction of various railways, roads, block houses, redoubts, and other military works, as well as the provision of improved breach-loading ordnance; and Lord Randolph Churchill expressed his earnest desire‖ that certain portions of the scheme should be pressed forward with energy.

§ Letter from India, 10th July 1885, No. 112 (Military).

‖ Despatch to India, 15th October, 1885, No. 271 (Military).

108. In 1886¶ the estimate of the charge for the Aden defences was revised, the cost of the works being raised to 104,732*l.*, and of the armament to 148,300*l.*, including ammunition, for which provision had not been made previously; the moiety payable by India consequently was increased from 64,400*l.* to 126,516*l.* Orders** were also given for heavy guns for Bombay and Kurrachee. In the summer of 1887 the estimate for works at Aden was further increased to Rx. 217,100.†† The Government of India will also have to bear the whole cost of the barracks for the increased garrison.

¶ Despatch to India, 15th April 1886, No. 90 (Military).

** Despatches to India, 15th July and 16th and 23rd September 1886, Nos. 180, 240, and 257 (Military).

†† See Letter from India, 12th August, 1887, No. 135 (Military).

109. At the beginning of 1887,‡‡ your Lordship having received from the Government of India detailed proposals regarding the defence of the north-west frontier, communicated to them the sanction of Her Majesty's Government, and expressed an earnest hope that the measures would be pushed forward to completion with the least possible delay; and in a separate despatch§§ you urged the prosecution of defence works at Madras, of which the cost was estimated at about 70,000*l.* On the 7th of April,‖‖ you forwarded to India the reports of the War Office Special Committee on the defences at Aden, Bombay, Kurrachee, the Hooghly, and Rangoon; and that communication was followed by a series of despatches¶¶ relating to the armaments at the three first-named ports, as well as by one*** pressing on the Government of India, in the strongest language, the paramount importance of applying all its resources to pushing forward the works decided upon.

‡‡ Despatch to India, 27th January, 1887, No. 24 (Military).

§§ Despatch to India, 17th March 1887, No. 75 (Military).

‖‖ Despatch to India, 7th April 1887, No. 93 (Military).

¶¶ Despatches to India, 12th May 1887, Nos. 127, 129, and 130 (Military).

*** Despatch to India, 12th May, 1887, No. 128 (Military).

110. The Government of India had in 1884††† proposed that the whole outlay on the military communications on the north-west frontier should be defrayed by borrowing; and the Earl of Kimberley consented thereto,‡‡‡ so far as the railways were concerned, but directed that the cost of the roads should be charged against revenue. Nevertheless, in making a forecast§§§ of the manner in which the charge to be incurred for frontier and coast defences in 1886-87 could be met, the Government of India found themselves unable to devote any revenue to the purpose, and proposed that the whole cost should be met from loans, a course which Lord Randolph Churchill

††† Letter from India, 22nd September 1884, No. 25 (Secret).

‡‡‡ Despatch to India, 27th November 1884, No. 148 (Railway).

§§§ Letters from India, 22nd August and 22nd September 1885, Nos. 234 and 264 (Financial).

Churchill sanctioned.* On reconsideration, however, your Lordship† decided that outlay of a character not calculated to produce revenue ought not to be omitted from the charges of the year, although it was determined‡ that extra taxes should not be imposed to cover any deficit resulting from the inclusion of the special defence works in the expenditure chargeable against revenue.

* Despatch to India, 10th December 1885, No. 367 (Financial).

† Despatches to India, 31st March and 28th July 1887, Nos. 104 and 199 (Financial).

‡ See Speech by Sir John Gorst, 9th September 1887, quoted in footnote to paragraph 11 of Financial Statement for 1888-89.

111. As part of the armament, it has been found requisite§ to provide torpedo boats, of which three have been ordered for Bombay, at a cost of 10,905*l.* each, and two for Kurrachee, and one for Rangoon, at 11,500*l.* each. It was also proposed‖ to provide three such boats for Aden, at a cost of 60,000*l.*, but nothing has been done in the matter, owing to the refusal of the British Government to share the expense. Two torpedo gunboats¶ for Bombay have been ordered of Sir W. Armstrong, Mitchell, & Co., at the price of 93,310*l.*, excluding guns, torpedoes, and ammunition.

§ Despatch to India, 13th October 1887, No. 258 (Military).

‖ Despatch to India, 2nd February 1888, No. 27 (Military).

¶ Despatch to India, 13th December 1888, No. 276 (Military).

112. The cost of the defence works was originally estimated in 1885 at Rx. 1,590,000 for the frontier, and Rx. 500,600 for the coast. In his financial statement of the 26th March 1888, Mr. Westland gave, as a very rough estimate, 930,000*l.* in England, and Rx. 1,650,000 in India. Subsequently the Government of India** submitted revised estimates, amounting to Rx. 1,119,500 for the frontier, and Rx. 1,998,276 for the coast; but this made no allowance for the exchange on expenditure in England, or for establishment and plant; and, in reply,†† your Lordship stated that the total must apparently be now put at Rx. 4,524,388, in which no provision was included for barracks, guns, or torpedo boats.

** Letter from India, 27th March, 1888, No. 61 (Military).

†† Despatch to India, 14th June 1888, No. 140 (Military).

113. The amount paid, and estimated to be paid, so far as is known at present, is,—

	Rx.
In 1886-87 - - - - - - - -	325,626
„ 1887-88 - - - - - - - -	456,017
„ 1888-89 - - - - - - - -	847,100
„ 1889-90 - - - - - - - -	1,038,100
making the total outlay up to the 31st March 1890 about Rx.	2,666,843

The expenditure is likely to continue for about two years longer. The payments in England are almost entirely limited to those for stores supplied on indents from India.

114. We cannot conclude this report on the military expenditure in England, charged upon the revenues of India, without drawing your Lordship's attention prominently to the very large portion thereof which has been caused by measures adopted in this country without reference to the Government of India, or in opposition to its wishes. We have estimated, in paragraph 90, that an additional charge already exceeding 360,000*l.* a year, and still increasing, has been incurred on account of colonel's allowances; and in paragraph 93 the increase of retired pay is calculated at 667,000*l.* There is thus an increase of 1,027,000*l.* in the annual non-effective charge, caused by the measures resulting from the amalgamation of the armies. To the same cause may be in a great degree attributed the increase in the effective charge‡‡ for recruits. We contrast below the cost under the East India Company from 1850 to 1859, with the rates claimed by the War Office for 1886-87 (which are lower than those

‡‡ Appendix to 1st Report of Mr. Seccombe's Committee, 11th March 1869.

those for 1885–86), but it must undoubtedly be admitted that, even if a local army had been maintained, the charge would have risen during the last 30 years.

Years.	Number of Recruits sent to India.					Cost of Depôt and Recruiting Staff, exclusive of clothing, Arms, and Accoutrements.	Average Cost per Man.
	Engineers.	Artillery.	Cavalry.	Infantry.	Total.		
						£	£. s. d.
1850—1856 - - -	253	4,118	—	6,209	10,580	279,012	26 7 5
1857—1859 - - -	288	3,900	3,740	6,275	14,203	210,283	14 16 1
Total of 10 years - -	541	8,018	3,740	12,484	24,783	489,295	19 14 10¼

1886-87.	Horse Artillery.	Field Artillery.	Garrison Artillery.	Cavalry.	Infantry.	TOTAL.
Number embarked for India	138	884	397	1,652	8,508	11,579
Average rate charged, excluding clothing and equipment - - - - -	£. s. d. 35 14 8	£. s. d. 33 13 2½	£. s. d. 22 17 7	£. s. d. 32 17 3	£. s. d. 18 16 5	
Total capitation charged -	£. 4,931	£. 29,756	£. 9,083	£. 54,289	£. 160,128	£. 258,187
Depôts for training recruits - - - - - - - - - - - - - - - - - -						215,501
Charge for deserters, deaths, &c., under one year's service - - - - - - - - - -						18,276
Hospitals and discharge depôts - - - - - - - - - - - - - - - - -						23,199
						515,163
Less—Rebate for men returned from India - - - - - - - - - - - - - - - -						47,451
Net charge -						467,712
						£. s. d.
Average cost per recruit sent to India - - - - - - - - - - - - - - - -						40 7 10

The cost of supplying recruits to India is, therefore, rather more than double what it was, and, owing to the short-service system, the number on whom the capitation vote is paid is increased; the additional expense is not less than 200,000*l*.

115. To these charges may be added the following list, compiled in India some years ago, of instances in which the expenditure either in India or in England, has been

increased, without the previous consent of the Government of India, by the action of the War Office :—

			Annual Increase.
			£.
1864–65.	British Army :	Medical officers : increased pay - -	20,000
„	„	Clothing and compensation : revised scale -	20,000
1865–66.	„	Veterinary surgeons : increased pay - -	3,500
1866–67.	„	Gymnastic instruction - - - -	15,000
1867–68.	„	Addition of 2*d.* a day to soldiers' pay, and 1*d.* on re-engagement - - - -	250,000
„	„	Royal Engineers, skeleton companies -	2,500
1868–69.	„	Paymasters, Quartermasters, and Ridingmasters : increased pay - - -	15,000
1869–70.	„	Good conduct pay granted at earlier periods	35,000
1870–71.	„	Army signalling and Telegraph Instruction	4,000
1871–72.	„	Garrison Instruction - - - -	27,000
1872–73.	„	„ „ additional Subalterns -	5,000
1873–74.	„	Schools, regimental : improvement - -	7,000
„	„	Band allowances - - - - -	14,700
„	„	Medical Service : ranks readjusted - -	48,000
1874–75.	„	Revised rates of pay - - - -	64,000
1875–76.	„	Artillery and Engineers : pay of rank for Majors - - - - - - -	27,000
1876–77.	„	Non-commissioned officers and lance ranks : increased pay - - - - - -	40,000
„	„	Deferred pay, estimated at the time to rise in 1890 to a maximum of - - -	165,000
„	„	Medical Officers : promotion after 12 years, and compulsory retirement - - -	29,000
1879–80.	„	Veterinary Surgeons : pay raised - -	1,900
1880–81.	„	Medical Department : non-effective charges	13,300
1881–82.	„	Non-commissioned officers and men : revised pay warrant - - - - -	30,000
„	„	2nd Lieutenant-Colonel and two Majors added to each regiment - - -	46,000
1882–83.	„	Quartermaster and Ridingmaster : relative rank increased - - - - -	1,200
		£.	884,100

116. The cost of the Troop Service being about 250,000*l.* a year, the effect of the short service system, by causing the whole Army to be relieved once in six instead of in 10 or 12 years, may, on a rough calculation, be considered to have added from 125,000*l.* to 150,000*l* to the expense that otherwise would have had to be incurred. On the other hand, that system has saved the charge for pensions to soldiers, which, in view of the larger force now required, might perhaps have amounted to 400,000*l.* a year.

117. It will thus be seen how very large are the charges thrown upon the revenues of India by measures adopted in England, without reference to the wishes of the Government in India, in some cases in opposition to its views, and frequently in consequence of pressure brought to bear upon the British Government in this country.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
D, M. Stewart.
R. Hardie.
J. B. Peile.
A. C. Lyall.

APPENDIX (*See* paragraph 16).

RATES OF FURLOUGH PAY.

Under Rules of 1875. Monthly staff salary - - Rs.	700		600		500			400			300			230			200		100		50
Staff salary, half-yearly - - „	4,200	4,200	3,600	3,600	3,000	3,000	3,000	2,400	2,400	2,400	1,800	1,800	1,800	1,380	1,380	1,380	1,200	1,200	600	600	300
Rank of officer - - -	Lieut. Col.	Major.	Lieut. Col.	Major.	Lieut. Col.	Major.	Capt.	Lieut. Col.	Major.	Capt.	Major.	Capt.	Lieut.	Major.	Capt.	Lieut.	Capt.	Lieut.	Capt.	Lieut.	Lieut.
Staff Corps pay, half-yearly - Rs.	4,967	3,845	4,967	3,845	4,967	3,845	2,244	4,967	3,845	2,244	3,845	2,244	1,354	3,845	2,244	1,354	2,244	1,354	2,244	1,354	1,354
Total furlough pay, yearly - „	9,167	8,045	8,567	7,445	7,967	6,845	5,244	7,367	6,245	4,644	5,645	4,044	3,154	5,225	3,624	2,734	3,444	2,554	2,844	1,954	1,654
Equivalent at rate of exchange for the year:																					
1889-90: 1*s.* 4½*d.* - - - £.	630	553	589	512	548	471	361	506	429	319	388	278	250*	359	250*	250*	250*	250*	250*	250*	250*
1888-89: 1*s.* 5*d.* - - - „	649	570	607	527	564	485	371	522	442	329	400	286	250*	370	257	250*	250*	250*	250*	250*	250*
1887-88: 1*s.* 6*d.* - - - „	688	604	643	558	598	513	393	553	468	348	423	303	250*	392	272	250*	258	250*	250*	250*	250*
1886-87: 1*s.* 6¼*d.* - - - „	697	612	651	566	606	521	399	560	475	353	429	308	250*	397	276	250*	262	250*	250*	250*	250*
1885-86: 1*s.* 7¼*d.* - - - „	735	645	687	597	639	549	421	591	501	372	453	324	253	419	291	250*	276	250*	250*	250*	250*
1884-85: 1*s.* 7½*d.* - - - „	745	654	696	605	647	556	426	599	507	377	459	329	256	425	294	250*	280	250*	250*	250*	250*
1883-84: 1*s.* 7¾*d.* - - - „	754	662	705	613	656	563	432	606	514	382	465	333	260	430	298	250*	283	250*	250*	250*	250*
1882-83: 1*s.* 8*d.* - - - „	764	670	714	620	663	570	437	614	520	387	470	337	263	435	302	250*	287	256*	250*	250*	250*
Average of 8 years - - „	708	621	661	575	615	528	405	569	482	358	436	312	254	403	280	250*	268	250*	250*	250*	250*
Under Rules of 1886.																					
After 29 years - - - £.	700	-	700	–	700	–	–	700	–	–	–	–	–	–	–	–	–	–	–	–	–
„ 26 „ - - - „	600	–	600	–	600	–	–	600	–	–	–	–	–	–	–	–	–	–	–	–	–
„ 24 „ - - - „	– –	600	– –	600	– –	600	–	– –	600	–	600	–	–	600	–	–	–	–	–	–	–
„ 20 „ - - - „	– –	450	– –	450	– –	450	–	– –	450	–	450	–	–	450	–	–	–	–	–	–	–
„ 19 „ - - - „	– –	–	– –	–	– –	–	450	– –	–	450	–	450	–	–	450	–	450	–	450	–	–
„ 14 „ - - - „	– –	–	– –	–	– –	–	300	– –	–	300	–	300	–	–	300	–	300	–	300	–	–
„ 11 „ - - - „	– –	–	– –	–	– –	–	250	– –	–	250	–	250	–	–	250	–	250	–	250	–	–
„ 4 „ - - - „	– –	–	– –	–	– –	–	–	– –	–	–	–	–	250	–	–	250	–	250	–	250	250	250
Under 4 „ - - - „	– –	–	– –	–	– –	–	–	– –	–	–	–	–	200	–	–	200	–	200	–	200	200	200

* Minimum rate.

THIRTEENTH REPORT of the Special Committee on Home Charges, 3rd May 1889.

My Lord,

WE have now completed our Report on the Expenditure in this country charged against the Revenues of India, with the exception of the cost of this Office, under the heads of Administration and Stationery, into which we are making a detailed examination. There are, however, payments which are not charged against the Revenue, to which we will now refer.

2. *Expenditure not charged to Revenue.*—The capital outlay on railways and irrigation works, not charged to Revenue, amounted in 1887–88 to 1,115,946*l.*, of which 1,101,788*l.* is for stores, as shown in the margin.* These payments (with the exception of those made in respect of work done for the Government of India by the Nizam's State Railways Company) are included in the tables appended to our Eighth Report, as also were those on account of the establishment of the Consulting Engineer for Railways, and the contingent expenses connected with the supply of railway stores. The remainder, amounting to 3,161*l.*, was thus composed :—

	£.
*Stores for State Railways	1,065,648
Stores for Bezwada-Singareni Railway : payments to Nizam's State Railways Company	29,221
Stores for Irrigation works	6,919
£.	1,101,788

	£.
Pay and travelling expenses of 28 mechanics (tunnellers, engine drivers, electricians, &c.), on appointment	995
Passage to India of ditto, ditto	885
Deputation allowance and expenses of an officer while inquiring into the latest improvements in rock-boring and tunnelling	299
Ditto of two officers proceeding to Mexico, to report on the applicability to the Bolan Railway of the Fairlie system of engines used between Vera Cruz and Mexico	802
Gratuity to an officer formerly in the service of the Scinde Punjab and Delhi Railway	100
Pay, &c., of engine drivers on expiration of their agreements	80
£.	3,161

3. *Deposits and Advances.*—These comprise two payments, of 2,288*l.* and 6,151*l.* respectively, which are recoverable from the Imperial Government, for the purchase of malt liquor on their behalf, and for the moiety chargeable to the War Office of the expenditure incurred in England in connection with the defence works at Aden. There was also a payment of 2,022*l.* on account of the portion claimed during the year of the outstanding interest which, on the purchase of the Scinde Punjab and Delhi Railway, had been repaid to the Secretary of State in Council, subject to his meeting future claims when established.

4. *Payments to Railway Companies on Capital Account.*—Debentures of the Oude and Rohilkund Railway to the amount of 426,000*l.* which fell due were discharged, new debentures to a corresponding amount being subsequently issued within the year. Large payments were also made to the several railway companies in England on account of stores, establishment charges, &c., against which was placed the capital raised under the guarantee of the Secretary of State, and, in the case of the older companies, also the net repayments in India from the revenue accounts, for stores used in the maintenance and working of the lines, which had on purchase been charged to capital. The receipts and disbursements on capital account are shown in the following table :—

RAILWAYS.	Receipts in England on account of: Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	TOTAL.	Net Repayments in India, converted at Contract Rates.	TOTAL RECEIPTS.	—	—	Payments in England on account of Stores, Establishment Charges, &c.	Net Withdrawals by the Companies, on Capital Account.
Guaranteed Lines.	£.	£.	£.	£.	£.			£.	£.
Bombay, Baroda, and Central India	100,000	2,172	102,172	89,396	191,568	—	—	206,256	14,688
Great Indian Peninsula	—	788	788	228,452	229,240	—	—	399,168	169,928
Madras	140,000	5,814	145,814	4,721	150,535	—	—	136,170	*— 14,365*
Oude and Rohilkund	—	119	119	*— 53,124*	*— 53,005*	—	—	84,254	137,259
South Indian	100,000	2,655	102,655	73,919	176,574	—	—	177,636	1,062
	340,000	11,548	351,548	343,364	694,912	—	—	1,003,484	308,572
State Lines.						Capital Expenditure in India.	Capital Expenditure in England.	TOTAL.	
						£.	£.	£.	
Bengal Central (classed as such for convenience)	250,000	39	250,039	—	—	3,384	6,280	9,664	*— 240,375*
Bengal-Nagpur	2,335,366	4,118	2,339,484	—	—	1,514,680	584,250	2,098,930	*— 240,554*
Indian Midland	1,082,424	11,080	1,093,504	—	—	1,227,010	913,416	2,140,426	1,046,922
Southern Mahratta	1,130,957*	2,930	1,133,887	—	—	630,570	202,879	833,449	*— 300,438*
	4,798,747	18,167	4,816,914	—	4,816,914	3,375,644	1,706,825	5,082,469	265,555
TOTAL £.	5,138,747	29,715	5,168,462	343,364	5,511,826	—	—	6,085,953	574,127

* Including 594*l.* in India.

5. It will be seen that the Guaranteed Companies altogether withdrew a net sum of 308,572*l.* in the year. The amount remaining at their credit on the 31st of March 1888 was 340,396*l.*, or, excluding the Oude and Rohilkund Railway, which has since been purchased by the Government, 237,852*l.* Since that date further sums have been withdrawn, and it is estimated that on the 31st of December last the Companies had overdrawn their capital accounts to the extent of 234,435*l.* Proposals have recently been made by some of them for raising further capital.

6. The Companies formed within the last few years withdrew during 1887-88 265,555*l.* in excess of the sums received in the year; but they had on the 31st of March 1888 large balances still to their credit, amounting altogether to 3,045,241*l.** We shall presently recur to this subject.

	£.
*Bengal Central	246,081
Bengal-Nagpur	1,853,448
Indian Midland	33,612
Southern Mahratta	912,100
£.	3,045,241

7. *Remittance Account, Transactions with Her Majesty's Government.*—In the Remittance Account there are various payments to, and receipts from, the Treasury and other public Departments, in respect of transactions of the Governments in India. In 1887-88 the payments were the following:—

	£.
Postal and money order transactions	138,186
Little Basses light vessel dues	12,433
Balances of Shipping Masters' accounts	752
Miscellaneous	1,102
£.	152,473

And there were receipts on the following account:—

	£.
Employment of Indian Native troops in the Soudan and Nubia	30,160
Emigration of Coolies	77,671
Supplies to ships on the East India Station	36,040
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	21,639
,, ,, ,, ,, retired Hong Kong Police	818
Stores supplied to a regiment when proceeding from India to Natal	279
Ordnance stores supplied to Army in Egypt	6,721
Moiety of expenditure at Aden on defence works	5,064
Miscellaneous advances made in India	8,176
£.	186,568

Thus there was a net receipt during the year of 34,095*l.*

8. *Discharge*

8. *Discharge of the Indian Transfer Loan of* 1854.—In 1887–88 a payment of 2,812*l.* was made on account of the discharge of the Indian Transfer Loan of the 22nd of April 1854. This was a 4 per cent. rupee loan created in 1854 to facilitate the discharge of a 5 per cent. loan, and the holders had the privilege of transferring their stock from India to London, or back, interest in England being issued, at the rate of 2*s.* 1*d.* per sicca rupee, 12 months and 3 days after it was due in India. The Committee of 1880, in their Fourth Report, recommended that, if a favourable state of circumstances should arise, the propriety of discharging this loan should be borne in mind; and on the 22nd of January 1884 the Government of India gave the requisite 15 months' notice, that it would be discharged on the 22nd of April 1885 in India, and on the 25th of April 1886 in England, the latter being the date at which the bills would become due if the remittance of principal and interest were made from India by means of bills of exchange drawn upon the Secretary of State in Council. Of the total amount of the loan, which appears to have been Rx. 1,159,867, only Rx. 2,570 was paid off in India in 1885–86 and 1886–87; and the bulk, amounting to Rx. 1,152,955, was discharged in England by the payment of 1,125,972*l.* in 1886–87. The payment of 2,812*l.* in 1887–88 was for the discharge of the amount of Rx. 2,880 remaining in this country; and on the 31st of March 1888 there was still Rx. 1,422 in India not paid off.

9. *Bills drawn by the Mission to the Court of Persia.*—In 1863, when the establishment of telegraphic communication with India through Persia and the Persian Gulf was in progress, it was arranged* that Her Majesty's Minister at Teheran should make disbursements on account of the Indian Government, and recoup himself by bills drawn on India; but in the following year it was agreed that they should be drawn on this country. As a rule they are for payments in respect of the Indo-European Telegraph Department, and of certain pensions, and amount to about 25,000*l.* a year; but recently they have been exceptionally increased in consequence of the Afghan Boundary Commission, and of the expenses connected with the removal of Ayub Khan to India. In 1887–88 they amounted to 63,114*l.*

* *See* Despatch to India, 16th January 1864, No. 5, and 17th July 1873, No. 307 (Financial).

10. *Family and Miscellaneous Remittances.*—Officers of the Army are permitted to send through official rolls, at the rate of exchange annually fixed for the adjustment of transactions with the British Government, and for the benefit of near relations, but not for their own personal use, a yearly sum limited according to their rank :—†

† Art. 1036 of pay regulations.

	£.
General Officer, or Surgeon-General - - - - -	400
Colonel, or Deputy Surgeon-General - - - - -	300
Lieutenant-Colonel, Brigade Surgeon, &c. - - - -	200
Major, Chaplain, Surgeon-Major, &c. - - - -	150
Captain, Junior Chaplain, Surgeon, &c. - - - -	100
Lieutenant, Veterinary Surgeon, &c. - - - - -	70
Lieutenant drawing lower rate of pay - - - -	50

Soldiers of the British Army may remit sums not exceeding their net pay, for the use of friends as well as relatives, the rate of exchange having, since 1884, been fixed at the same rate at which their pay is converted into rupees in India. The amount paid in 1887–88 on account of Family Remittances was 259,955*l.* Miscellaneous remittances by the Government, for payment through the War Office to British officers and men, were also effected, in 1887–88, to the amount of 71,852*l* ; and sums amounting to 1,786*l.* were paid on account of the effects of deceased soldiers and others remitted from India.

11. *Family Allotments of Mechanics, &c.*—The practice which formerly existed of allowing officers to make to their families in this country allotments in sterling from their salaries, was in 1871‡ restricted, as a rule, to the class of mechanics, boiler-makers, &c., who would probably find it very difficult to effect remittances through ordinary channels. In 1874§ it was laid down that the amount of the allotment should be limited to one-half of their pay, and should in no case exceed 12*l.* a month; and in 1877‖ it was decided that the privilege should in future be only granted to those whose salary did not exceed Rs. 4,000 per annum. The amount paid in 1887–88, namely 4,340*l*, was less than it had been for many years.

‡ Despatch to India, 10th March 1871, No. 80 (Financial).

§ Despatch to Bombay, 31st March 1874, No. 45 (Financial).

‖ Despatch to India 20th December 1877, No. 432 (Financial).

12. *Remittances*

12. *Remittances by Administrators General.*—The sums paid in this country in respect of remittances made by the several Administrators General and Official Trustees in India, on account of estates of persons dying in India, amounted in 1887–88 to 50,105*l.* The sums received from the Admistrator General in Calcutta are remitted by means of rolls, those from the Official Trustees in Bengal and Madras, and the Administrators General in Madras and Bombay, by means of bills; the amount of such bills realized in 1887–88 was 15,321*l.* which is shown as a receipt on the other side of the account. In 1877* attention was drawn to the charge on the revenues of India entailed by the remittance of estates at the official rate of exchange, and the suggestion was made that the sums should be paid in England by means of bills on India, leaving it to the holders of the bills to realize the amount; but it was agreed† that, during the incumbency of the then existing Administrators General, no change should be made in the mode of remittance. We recommend that, on the occurence of a vacancy in the office at Calcutta, the practice be assimilated to that in force at Madras and Bombay.

* Despatch to India, 8th February 1877, No. 39 (Financial) paragraph 2.

† Despatch to India, 8th November 1877, No. 375 (Financial), parapraph 3.

13. *East Indian and Rajputana-Malwa Railways. Advances for Purchase of Stores, &c.*—On the East Indian Railway becoming a State line by purchase, the Company undertook to work the line, but the Secretary of State is responsible for the provision of any necessary capital; and, accordingly, the payments for stores required for purposes both of maintenance and of construction, which are bought for transmission to India, are entered in the Remittance Account, the division of the charge between capital and revenue being effected in India; and a similar course is followed with regard to the stores bought by the Bombay Baroda and Central India Railway Company for use on the Rajputana-Malwa line. In the margin are shown the net payments, after deducting small receipts for transfer fees and miscellaneous refunds, amounting in 1887–88 to 906*l.* and 19*l.* from the two companies respectively.

Years.	East Indian Railway.	Rajputana-Malwa Railway.
	£.	£.
1879–80 -	27,323	—
1880–81 -	522,893	—
1881–82 -	475,665	—
1882–83 -	453,901	—
1883–84 -	400,082	—
1884–85 -	403,123	—
1885–86 -	473,338	134,433
1886–87 -	329,975	56,598
1887–88 -	241,861	123,806

14. *Stores chargeable to Provincial and Local Funds, and to Native States.*—The cost of stores purchased in England in 1887–88, on account of Native States and Provincial and Local Funds, may be thus divided :—

	£.
Railways of Native States - - - - - -	40,846
Kurrachee Harbour Works - - - - - -	15,702
Madras Harbour Works - - - - - -	9,318
Bombay Mint; copper - - - - - - -	13,836
Provincial and Local Funds, &c. - - - - -	72,120
£.	151,822

The cost of copper for coinage is treated as a remittance transaction at the special request of the Government of India;* but, as the cost does not fall on provincial or local funds, we think that the payment should be separately entered.

* Despatches to India, 24th March 1875, No. 155, para. 13, and 29th April 1880, No. 136 (Financial).

15. *Pay and Pensions chargeable to Native States, Local Funds, &c.*—When officers are in receipt of furlough pay or pension in this country, a portion of whose service has been rendered to Native States or Local Bodies in India, the share proportionate to that service is entered in the Remittance Account, and recovered in India from the source against which it is debited. The amount in 1887–88 was 15,678*l.* The charges are chiefly on account of service in the Hyderabad Assigned Districts or the Hyderabad Contingent, and to a small extent in Mysore; and there are also some debitable to the Bombay Police Superannuation Fund, the Cotton Frauds and Improvement Funds, the several Port Funds, and others.

16. *Miscellaneous Payments.*—In 1887–88 the sum of 16,398*l.* was described as miscellaneous payments to be brought to charge or recovered in India, and on the other side there were receipts amounting to 3,180*l.* Of the former, 9,443*l.* was the amount advanced during three years to members of the Madras and Bombay Civil Service, under the rules of their respective Funds, as loans on account of passage money, to be adjusted

in India; 1,634*l.* was awarded as bonus compensation to officers of the late Indian Ordnance Corps; 797*l.* represented the stipends, &c., of Indian students at the Cirencester College; 1,432*l.* was paid in connection with the Colonial and Indian Exhibition; 326*l.* for the balances of the Indian accounts of various regiments; 250*l.* for the travelling expenses of members of the Afghan Boundary Commission; 1,752*l.* on account of certain estates; and 764*l.* for various minor matters.

17. From the foregoing remarks, it will be seen that the transactions of the Secretary of State include other items besides the mere amount of expenditure on behalf of the Government of India in this country and the sale of bills to meet it. In the following statement we give the figures of the Receipts and Disbursements of the Home Treasury for 1877–78, for the next 10 years, and for the aggregate of those 10 years.

Net Receipts and Disbursements.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	Ten Years, 1878–79 to 1887–88.
Net Disbursements.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Expenditure charged to Revenue	13,756,478	13,610,211	14,130,406	14,044,089	14,042,196	13,812,790	14,770,257	13,662,872	13,755,659	14,172,298	15,128,018	141,128,796
Capital outlay	1,146,823	692,869	540,955	570,678	439,325	1,774,268	791,086	1,082,163	1,793,769	1,323,083	1,115,946	10,124,142
Miscellaneous Remittances	897,173	963,608	806,052	940,739	862,253	779,915	758,268	671,201	802,351	520,497	616,549	7,721,433
£.	15,800,474	15,266,688	15,477,413	15,555,506	15,343,774	16,366,973	16,319,611	15,416,236	16,351,779	16,015,878	16,860,513	158,974,371
Net Receipts.												
Bills drawn on India, &c.	10,134,455	15,464,758*	15,748,757†	15,239,677	18,412,429	15,120,521	17,599,805	13,758,909	10,292,692	12,136,279	15,358,577	149,132,404
Money raised by borrowing	4,339,141	372,140	*—716,144*	2,764,191	*—3,848,473*	6,029	*—1,016,684*	*—295,669*	2,978,786	3,670,454	*—2,812*	3,911,818
Capital Receipts from Railway Companies	*—312,956*	*—925,545*	*—484,879*	*—1,261,465*	*—1,328,194*	875,366	*—808,852*	*—352,835*	4,543,766	741,362	2,091,892	3,090,616
Deposits and Advances	*—760*	8,386	3,023	3,434	10,403	*—778*	13,423	3,107	*—37,185*	7,300	*—1,371*	9,742
Repayments by Imperial Government:												
Ordinary	3,284	*—11,783*	28,838	167,311	90,769	174,800	215,266	188,881	168,739	*—61,130*	3,935	965,626
Special Military Expeditions	—	400,000	2,050,000	500,000	500,000	1,000,000	1,000,000	250,000	882,188	76,857	30,160	6,688,205
£.	14,163,164	15,307,956	16,629,595	17,413,148	13,836,934	17,175,938	17,002,958	13,552,393	18,828,986	16,570,122	17,480,381	163,798,411
Cash Balance increased	*—1,637,310*	41,268	1,152,182	1,857,642	*—1,506,840*	808,965	683,347	*—1,863,843*	2,477,207	554,244	619,868	4,824,040

* Including 1,516,193*l.* obtained by bills on London purchased in India with *Rs.* 1,86,98,228.
† Including 486,947*l.* in gold purchased in India with *Rs.* 60,71,681.

18. In order to make a fair comparison of the Expenditure charged on the Revenue in the several years, it is necessary to strike out the exceptional payment of 1,000,000*l.* for arrears of non-effective charges in 1883–84, and the equally exceptional charge of 768,497*l.* in 1887–88 on account of the conversion of India Stock. It will then appear that the sterling expenditure has only varied between 13,610,000*l.* in 1878–79, when it was at the lowest point of the decade, and 14,360,000*l.* in 1887–88, when it was at the highest point, a variation of only 5½ per cent.; while, including the capital outlay, the average expenditure for the ten years from 1878–79 exceeds by only 45,000*l.*, or about one-third of one per cent., the corresponding payments in 1877–78.

19. In regard, however, to the manner of providing funds to meet the charges, the case is very different. The sterling amount realised by the sale of bills and telegraphic transfers on India, as shown in the table in paragraph 17, has fluctuated between 10,134,000*l.* in 1877–78 or 10,293,000*l.* in 1885–86, and 17,600,000*l.* in 1883–84 or 18,412,000*l.* in 1881–82, a variation of nearly 82 per cent.; while the differences in the amounts of rupee bills and transfers sold* have been even greater, the variations in consecutive years being usually from 20 to 25, and in one case 45, per cent. Although the great fluctuations as measured in silver are partly attributable to the continued fall in its gold value, the variations are in a large degree owing to the changes of policy. The raising of 4,339,000*l.* in 1877–78 by loan was occasioned by the inability of the Government of India, owing to the large expenditure caused by the famine, to meet the bills which otherwise would have been drawn; in the next seven years debt was discharged to the net amount of 2,735,000*l.*, but in 1885–86 and in 1886–87 no less than

	Rs.
* 1877–78	11,69,85,000
1878–79	16,91,23,612
1879–80	18,35,00,000
1880–81	18,32,77,000
1881–82	22,21,09,350
1882–83	18,58,55,593
1883–84	21,62,15,462
1884–85	17,10,22,119
1885–86	13,53,25,369
1886–87	16,70,03,150
1887–88	21,81,23,993

than 6,649,000*l.* was raised by loan in England, owing to the construction of State Railways more rapidly than could be met by borrowing in India. On the whole 10 years an average amount of 391,000*l.* a year has been supplied by adding to the debt.

20. It is, however, in regard to the transactions of the various Railway Companies that the greatest effect is seen in the change of policy. The old Guaranteed Companies have required during the 11 years from 1877-78 to 1887–88 a net sum of 5,825,000*l.*, or 530,000*l.* a year on the average, for their Home expenditure, chiefly the purchase of stores for the maintenance of their lines, the repayment for which is made by them from their revenue balances in India, the amount being remitted to England by the Government. On the other hand, in consequence of the guarantees given in 1881–82 and the following years to new Companies, the Secretary of State in Council received from them capital to the net amount, in seven years, of 12,246,000*l.*,* owing to which his drawings on India were on the average reduced by 1,750,000*l.* With the cessation of such receipts, with the transition of these Companies into the position which will enable them to receive credits in India against which they may draw in this country, and with the continual growth of the demands for stores for the working of the railways as fresh lines are opened, it is obvious that a very considerable addition will have to be made to the sterling amount of the remittances from India.

*Years.	Net Receipts from new Railway Companies.					Total.
	Bengal Central.	Rohilkund and Kumaon.	Southern Mahratta.	Indian Midland.	Bengal-Nagpur.	
	£.	£.	£.	£.	£.	£.
1881–82	80,000	—	—	—	—	80,000
1882–83	100,396	40,000	1,593,653	—	—	1,734,049
1883–84	99,000	*—40,000*	*—83,725*	—	—	*—24,725*
1884–85	*—845*	—	1,428,267	—	—	1,427,422
1885–86	—	—	1,881,698	2,761,372	—	4,643,070
1886–87	—	—	*—67,810*	*—271,444*	1,615,674	1,276,420
1887–88	243,759	—	930,414	180,088	1,755,234	3,109,495
£.	522,310	—	5,682,497	2,670,016	3,370,908	12,245,731

21. During the decade under review, sums amounting to 6,688,205*l.* have been repaid by the Imperial Government on account of money expended by the Government of India on various special Expeditions, These exceptional receipts are now coming to an end; and, in order to ascertain the probable normal amount of the drawings on India, we refer to the table in paragraph 17, omitting therefrom funds obtained by borrowing, or from Railway Companies, or from the Imperial Government on account of special Expeditions. After deducting the above-mentioned exceptional charge in 1887–88, we obtain the following figures for the last three years, to which we add those of the estimate for 1888–89 and 1889–90 :—

Net Payments.	1885-86.	1886–87.	1887–88.	1888–89.	1889–90.
	£.	£.	£.	£.	£.
Expenditure charged to Revenue -	13,755,659	14,172,298	14,359,521	14,714,300	14,924,100
Capital outlay - - - - -	1,793,769	1,323,083	1,115,946	758,700	837,000
East Indian and Rajputana-Malwa Railways, Stores, &c. - - -	607,771	386,573	365,667	398,300	465,500
Miscellaneous Remittances, Deposits and Advances, and ordinary Repayments by the Imperial Government - - - - - -	670,797	574,327	613,985	751,300	606,700
£.	16,827,996	16,456,281	16,455,119	16,622,600	16,833,300

It may then be anticipated that in the future it will be necessary to obtain at least 16,500,000*l.* by drafts on or remittances from India, involving at the present rate of exchange a sale of more than 2,400 lacs in the year, or an average of about 46 lacs a week. While we are not prepared to say that the trade of India will not adapt itself to this increased requirement, we would point out that such an estimate exceeds by about 180 lacs the highest amount yet sold in any one year, and that the anticipated increase must, if other circumstances are unaltered, result in a further fall in exchange, and consequently in an even heavier drawing than that above mentioned.

22. There is a strong tendency in the public mind to regard the sterling payments as a tribute paid to England and as a drain upon the resources of India; and, although this view is erroneous, inasmuch as these charges represent a payment for value received, the fact that such an impression exists must be recognised. The amount of disbursements in England is so large, involving (as above calculated) a remittance of not less than 30

per cent. of the gross revenue of India, that its increase cannot be contemplated without serious doubts as to the economical and political consequences. We, therefore strongly recommend that further borrowing by the Government in England for public works in India be limited to so much of the expenditure as must be incurred in England for those undertakings to which the Secretary of State is already committed, all further capital being supplied from funds provided in India, so as to avoid further addition to the payment of interest fixed in sterling, and to the remittances made directly by the Government.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

FOURTEENTH REPORT of the Special Committee on Home Charges, 3rd May 1889.

My Lord,

THE following is a summary of the various recommendations made in our Reports.

* 6th July 1888. 2. In the First Report* we dealt with the question of local purchase of stores in India, recommending that a Director of Stores should be appointed in that country, under whose supervision the system of local purchase might be extended and placed on a more satisfactory footing, and expressing an opinion that no real economy could be effected by buying in India European goods which would otherwise have to be procured through the Store Department in England.

† 27th July 1888. 3. In the Second Report† we recorded our opinion that the passage and outfit allowances for the Governors of Madras and Bombay should be reduced from 1000*l.* to 500*l.*; that the necessity for giving prizes to selected candidates for the Indian Civil Service should be reconsidered; and that the allowance of 150*l.* a year to such of those candidates as studied at a university should be either withdrawn altogether or reduced to 80*l.* a year.

‡ 27th July 1888. 4. In the Third Report‡ we treated the subject of Interest on Debt, showing that, although the amount of the Debt had been increased since the 31st of March 1879 by 30,612,156*l.*, nearly one half of that increase would be gradually cancelled by the operation of the Sinking Funds, and that, including the railway and other liabilities in place of which the Stock had for the most part been issued, the burden of the charge for interest, &c., had been reduced by 563,852*l.* a year; and we, accordingly, recommended that, as opportunities might occur, a further saving should be effected by issuing India Stock in place of railway debentures, &c. We at the same time expressed our intention of referring at a later date to the power recently given by Act 51 Vict., c. 5, to raise money for the construction, extension, and equipment of railways, by the agency of Companies; but this has become unnecessary, as in the meantime it has been determined to raise a loan this year under that Act, and the requisite communications have been made to the Government of India and the several Railway Companies. We further pointed out the necessity for the exercise of the greatest caution in regard to borrowing in England for public works in India.

‖ 27th July 1888. 5. Our Fourth Report‖ referred to the expenditure in connection with the Post Office, Telegraph, and Mint. In the absence of the statistics promised by the Post Office, we were unable to recommend any further steps for reduction of the postal charges than have already been taken. As to the Indo-European Telegraph, the reductions practicable have very recently been made; and the only specific recommendation that we were able to make in this Report was the transfer to the Remittance Account, as being more accurate, of the small charge for any Family Remittances of the Persian Telegraph Staff, which may be made by means of bills drawn by the Director of Persian Telegraphs.

6. In

* 26th October 1888. 6. In considering, in our Fifth Report,* the cost of training officers at the Royal Indian Engineering College, for the Public Works, Telegraph, and Forest Departments, we recommended that, as soon as the position of the Public Works Department in India would admit of such a course, the plan of detaining the Engineering students in this country, for a twelvemonth's course of practical instruction, should be abandoned; and that the question should be seriously considered whether the Secretary of State in Council could not be relieved of the responsibility involved in maintaining the College as a Government institution, by either transferring it to some other body, or by disposing of the land and buildings.

† 9th November 1888. 7. In our Sixth Report† we pointed out that, while the cost of constructing the Colonial Office and the expense of the Establishment thereof are charged on the revenues of the United Kingdom, no portion of the cost of building the India Office had been voted by Parliament, and that the expense of the establishment was entirely defrayed from the revenues of India. We also observed that, the salaries of the Secretary of State and Under Secretaries, being fixed by Act of Parliament, at the rates paid to similar officers in other public departments, we felt ourselves precluded from expressing any opinion upon the amount that should be paid. But, with the view of effecting a saving in the charge, we recommended that an Act of Parliament should be passed, enacting that the number of Members of the Council of India be reduced to twelve, with power, if the Secretary of State should think it desirable, to reduce it to eleven or ten; and also limiting to two the number who may be appointed under Act 39 Vict., c. 7, and rendering ineligible for such an appointment those nominated under the Act of 1869.

‡ 3rd December 1888. 8. In the seventh Report‡ we gave reasons for thinking sufficient the contribution now paid by India towards the cost of Her Majesty's ships in the Indian seas; and we recommended that the gratuities for high proficiency granted to officers of the Royal Navy on becoming qualified to be Interpreters in Oriental Languages should be discontinued; that, with the view of closing the Royal India Asylum at the earliest possible date (which should be effected as soon as it could be done without unreasonable expense), no admissions thereto should be allowed except in cases where there is a strict obligation on the Secretary of State to maintain the patient, and that a portion of the land should be sold as soon as a favourable opportunity could be found; that a communication should be made to the Government of India regarding the contribution made towards the Consular and Diplomatic Establishments in China; that, in regard to secret service money, certificates should be given by the Secretary of State in the manner prescribed for other Ministers responsible for similar expenditure; that the expenditure on objects of a literary, scientific, or antiquarian character be limited to 3,000*l.* (instead of 3500*l.*) in any one year; and that the practice of allowing the Archæological Surveyor to spend half of each year on duty in the United Kingdom be reconsidered, as well as the rate of remuneration paid for the preparation of tide tables for Indian ports.

‖ 11th January 1889. 9. In our Eighth Report‖ we investigated the Stores Department, and, reserving the clerical portion of the establishment for future consideration, expressed our opinion that any saving to be anticipated from a reduction of the Home Charges, by throwing upon the Government of India the duty of meeting in that country the cost of the stores supplied, would be rather apparent than real, and would be much more than counterbalanced by the disadvantages that it would entail. Considering it, therefore, necessary to maintain in England an organization for the purchase, inspection, and shipment of stores of European manufacture, we were in favour of the existing system; we recommended that an endeavour should be made to place on a more satisfactory financial footing the arrangement for the supply of malt liquor, unless the whole supply could be obtained in India; we suggested the reduction of the salary of the Inspector of scientific instruments on the occasion of a vacancy; and we pointed out the advantage to be derived from the Government of India drawing its supplies of stores more largely from local sources.

§ 25th January 1889. 10. The ninth Report§ related to the subject of Civil Furlough, on which we recorded our opinion that the amount of absence permissible under the regulations might perhaps be curtailed, and recommended that the Government of India be desired to examine the rules, and to report on them with special reference to the questions of the maximum length of furlough which can be taken at one time without medical certificate, of the length of time which should intervene between the periods of leave, and of the retention of appointments. We also

recommended that the advances of pay granted on return to duty should be for not more than 35 days.

* 22nd February 1889. 11. When examining, in our Tenth Report,* the charges for Civil Superannuation, we recommended that, with the view of facilitating reductions in the establishment of the India Office, the Secretary of State in Council should have the power of deciding whether any, and (if any) what, pension may properly be awarded to an officer whose services it is for any reason desired no longer to retain, with the condition, however, that in such cases pensions be not granted in excess of the amount that might have been awarded on the production of a sick certificate. In reference to the pensions of Judges, we suggested a slight improvement in the classification; and we recommended a reconsideration of the scale of pensions offered to Judges of the High Courts, and of the length of service entitling them to pension.

† 22nd February 1889. 12. Our Eleventh Report† related to the Railway Revenue Account; and, while pointing out the advantage that results to the Government from the purchase of the undertakings of the Guaranteed Companies as the dates arrive when they can be obtained under the contracts, we recommended that this course should be followed in the case of the South Indian Railway as soon as practicable; we also drew attention to the apparent want of economy in the terms offered to some of the more recently formed Companies, and the necessity for caution in raising money in this country for public works in India.

‡ 5th April 1889. 13. The Twelfth Report‡ dealt with the Army Charges. We expressed our expectation that a large reduction would be made from the claims of the War Office on account of the Effective Services in 1885–86 and 1886–87, and urged the importance of doing all that is possible to expedite the determination of the capitation rate to be paid on account of the Recruiting and Depôt Charges, and other Effective Services, connected with the supply of soldiers for the British Army in India, in the settlement of which there are considerations of policy that must not be overlooked. We remarked on the change made by the furlough rules of 1886, in granting pay when out of India at fixed rates in sterling, which appeared to us to be, on the whole, more costly; and, in regard to advances of pay to Indian officers returning from furlough, we recommended the reduction of the maximum amount from 150*l.* to 100*l.* We described in some detail the charges for the Troop Service, but refrained from making any recommendation, as the question of the transport of the Indian reliefs was then undergoing a special examination. We pointed out reasons which, in our opinion, made it desirable that the Medical Officers for the Indian Service should be no longer instructed at Netley before proceeding to India. We recommended that some limit should be put to the number of officers allowed in any one year to study the Russian language at the expense of Indian revenues. We recorded our opinion that, before the system of employing Lady Nurses is extended or continued beyond the period for which the first appointments were made, the necessity for maintaining it should be very carefully considered. We suggested that the attention of the Government of India should be drawn to the charge for the supply of stallions, with the view of ascertaining what reduction could be effected. We urged that the claim should be pressed on the War Office for a reimbursement of at least some portion of the overcharge for stores supplied by that Department for India during the last 20 years. We calculated the probable increase of the charge for Colonel's allowances up to 1901, when they may be expected to begin to decrease, and, while recognising that it is not in the power of the Government to reduce the pensionary allowances already granted, we drew attention to the fact that, if it were thought desirable, the scale of pensions granted to the Staff Corps, and the Medical Department, might be modified as regards those entering the Service hereafter; and, in particular, we observed that the special pensions granted as compensation for loss of administrative appointments in the Medical Department ought not to be continued to officers who entered it after the reduction was effected. We recommended a reconsideration of the terms of pension in the case of Chaplains. And, finally, we showed what a very large annual expenditure, both in the non-effective charge in England and the effective charge in India, had been involved in measures taken in regard to the British Army, either without reference to the wishes of the Government of India, or in opposition to its views.

‖ 3rd May 1889. 14. In the Thirteenth Report,‖ dealing with the disbursements not treated as charges on the Revenue, we have pointed out the great variation that occurs in the amount of bills on India sold during the year, and the probability that

that in future years the sales will be much larger than hitherto, if the rate of exchange should not rise; and we have urged the importance of restricting the borrowing in England for public works in India to that portion of the expenditure which must be incurred in this country for the undertakings to which the Government is already committed. We have also recommended that, on the occurrence of a vacancy in the office of Administrator General in Bengal, the mode of remitting estates by means of rolls, at the official rate of exchange, be discontinued; and that an alteration be made in the present practice of entering in the Accounts the cost of copper purchased for coinage in the Indian mints.

15. We further intimated to your Lordship the view, which we proposed to embody formally in our Report on the Home Establishment, that the salary of the Assistant Military Secretary for Indian affairs at the Horse Guards should be reduced to 400*l.*, in addition to the pay and allowances to which he would be entitled if unemployed; and that, on the occurrence of a vacancy in the office of clerk to that officer, the post should be filled by a second class clerk, with a maximum salary of 200*l.* a year. The latter part of the recommendation was approved by your Lordship in Council, but you decided that the Assistant Military Secretary should be granted a consolidated salary in all cases, the amount being fixed at 1,000*l.* a year if he is not entitled to Colonel's allowance, and at 1,400*l.* a year if he would otherwise be in receipt of that allowance, and we understand that the recent appointment of Sir William Lockhart was made upon those terms.

16. We have now completed the examination of all the Home Charges in respect of which the expenditure arises from action taken by, for, or at the desire of, the Government of India; and we suggest that your Lordship should communicate with that Government regarding the points on which it may appear that economy can be effected by action in India. We shall make a further report upon the Establishment of this Office, but no reference to India will be necessary on that subject.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

FIFTEENTH REPORT of the Special Committee on Home Charges, 24th April 1890.

My Lord,

AT the close of our Fourteenth Report, we intimated our intention of making a further report upon the Establishment of this Office; and we now record our views with regard to the charges of the Home Establishment other than salaries. It is necessary to defer the examination of the salaries until the decision of Her Majesty's Government and of Parliament is announced in regard to the English Civil Service generally.

2. In the annexed table a statement is given of the above-mentioned charges, from 1878–79 to 1888–89. The figures quoted below in regard to each head refer to the Accounts of 1888–89.

3. *Store Department, Wages, &c.*, 24,638*l.*—In reference to the miscellaneous charges of the Store Department, including wages, ground-rent, taxes, &c., we have nothing to add to what was said in our Eighth Report.

4. *Payments to the Banks of England and Ireland for management of Debt, &c.*, 37,909*l.*—The great increase in the payment to the Banks of England and Ireland for the management of the Public Debt, from 20,556*l.* in 1878–79 to 37,909*l.* in 1888–89, arises from the increase in the amount of the Debt. In the former year the payment was made at the rate of 340*l.* per million, which had been fixed in 1859, on an average amount of 60,458,298*l.*, the dividends on the whole of the stocks being paid half-yearly. In 1885–86 the rate was raised to 400*l.* a million on that part of the Debt (namely, the India 3½ and 3 per cent. Stocks) on which the dividends were paid quarterly. Owing to the great increase in the amount of the latter which occurred when the 4 per cent. Stock

Stock was converted into 3½ per cent Stock, the arrangement was revised early in 1888, and the rates of payment are now 300*l.* per million on stock bearing half-yearly dividends, and 360*l.* on stock upon which the dividends are paid quarterly. The rate of payment in bringing out a new loan continues to be 500*l.* per million. The payment in 1888–89 was thus calculated :—

	£.	£.
India 4 per cent. Stock - - - -	4,288,730	
India Government Rupee Paper - -	21,123,402	
Eastern Bengal Railway Debenture Stock -	348,666	
	25,760,798, at 300 *l.* per million per annum - - -	7,728
East Indian Railway Debenture Stock -	1,435,650, ditto, ditto, for four months only - -	144
	£.	
India 3½ per cent. Stock - -	60,096,812	
„ 3 „ „ - -	12,748,548	
	72,845,360, at 360 *l.* per million per annum - -	26,224
		£.
New Loan of 7,000,000 *l.* : issue at 500 *l.* per million - - - -		3,500
„ „ „ management for 45 days after payment of final instalment, at 360 *l.* per million - -		311
„ „ „ postage in connection with the issue - -		2
		3,813
TOTAL - - -		£. 37,909

5. If the rates in force before the recent arrangement had existed in 1888–89, the amount payable would have been 41,840*l.*, so that a saving of 3,931*l.* in that year resulted from the revision, while the service rendered by the Bank was much increased by the change from half-yearly to quarterly payment of dividends. In view of the recent date thereof, as well as of the correspondence which preceded its adoption, we do not recommend that any modification should be now proposed, especially as by law the Bank of England receives 300*l.* a million on the first 600 millions of the Funded Debt of the United Kingdom, and the Bank of Ireland 450*l.* a million on the whole of the Debt managed by it.

6. *Museum and Department of Reporter on Products.*—The cost of maintenance of the India Museum and Department of the Reporter on Indian Products was 5,517*l.* in 1878–79. On the transfer of the Museum to Kew, the greater part of the expense was avoided, and the cost in 1888–89 consisted of the salaries of the Special Assistant and Visitor to the Museum, his clerk, and technical assistant, together amounting to 1,350*l.* (which we shall consider when we report on the salaries paid in this Office), an allowance of 400*l.* to Dr. Cooke, whose service at Kew has been recently extended for three years from 1st January 1890 (one half of which sum will, however, continue to be payable to Dr. Cooke as pension when he retires), and 145*l.*, rising to 160*l.*, paid to Mr. Hemsley, an extra assistant in the Herbarium at Kew. A grant, not exceeding 200*l.* a-year, is also made to meet the additional expense entailed on the Kew Museum by the custody of the Indian collection. Of the existing expense, the salaries, or 1,350*l.*, are charged to the India Office, and the contingencies, or 545*l.*, to the head of Scientific or Minor Departments. The total, 1,895*l*, is not much more than a third of the amount that was formerly incurred; and, reserving for the present any remarks we may have to make on the salaries, we are not of opinion that any reduction should be proposed, as the services rendered to India by the authorities at Kew are considerable.

7. *Rates and Taxes*, 713*l.*—By an Act of 1864 (27 & 28 Vict. c. 51), the land required for the site of the India Office was vested in Her Majesty, for the service of the Government of India, at a total cost of 86,765*l.* 17*s.* 4*d.*, on the condition that it should continue liable to the payment of 11-35ths of all the parochial rates and taxes to which the entirety of the land (of which it formed a part), acquired by the Commissioners of Works for the extension of the Public Offices, was liable by law. The aggregate of the assessments on the houses formerly standing on the complete site was 3,394*l.*, of which 11-35ths, amounted to 1,066*l.* 13*s.* 7*d.*, and the rates were paid on that assessment up to 1876, though the legal liability had ceased at Michaelmas 1873. Rates were also paid on an assessment of 1,759*l* on account of the plot on the south side of Charles-street.

8. In

8. In 1877 the inspector of the Treasury proposed an assessment or rateable value of 12,500*l.* for the whole block of buildings, of which 2,900*l.* was assigned to this Office, and 600*l.* to the vacant site in Charles-street. The Vestry Clerk of the parish of St. Margaret and St John, Westminster, was thereupon informed that, as an act of grace, the Secretary of State in Council* would contribute towards the rates of the parish on the increased assessment of 2,900*l.*, provided that the assessment on the vacant land was reduced to 600*l.*, making 3,500*l.* in all.

* Minute of Council, 10th October 1878, F. 1918.

9. In 1880–81 the superfluous land adjoining the India Office was sold to the Commissioners of Works for 68,600*l.*, and the assessment upon which rates are payable was thereupon reduced to 2,900*l.* In 1888–89 the parochial rates thereon, at 4*s.* 2½*d.* in the 1*l.*, amounted to 610*l.* 4*s.* 2*d.*

10. A water rent of 100*l.* a year is paid to the Office of Works† for a supply of water from the Orange-street Water Works; the consumption of water is usually about 90,000 gallons a week. Property Tax under Schedule A., amounting to 2*l.* 10*s.*,‡ is paid in respect of the apartments occupied by the resident clerks, office-keeper, and housekeeper.

† Minute of Council, 5th March 1868, Clerk of Works Department, 1754.

‡ Minute of Council, 19th October 1871, Financial Department.

11. *Repairs, Furniture, and Fittings*, 2,955*l.*—The payments for repairs, &c., in 1888–89 were less than the average, which, including alterations and maintenance, is about 4,000*l.* a year. This head of charge does not include the salaries of the timekeeper and foreman, his assistant, and four artificers, amounting to about 680*l.* a year, nor the salaries of the labourers employed under the office-keepers in cleaning and keeping the house in order. In it, however, are comprised the bills of the contractors and upholsterers, which include the wages of the men who work in this Office (frequently for many years without interruption) while in their employment. We have examined the Surveyor and Clerk of the Works, in order to ascertain whether economy could be effected by taking such men into the direct service of the Secretary of State. Mr. Lufkin says that there is a staff constantly at work, consisting of two joiners, one labourer, two painters, three upholsterers, one cabinet-maker, one french-polisher, two porters, and one carpet-woman, for whom there is continual employment. Other men, such as plasterers, whitewashers, masons, bricklayers, plumbers, smiths, bell-hangers, locksmiths, gasfitters, engineers, window-blind makers, &c., only come when required. The charges by the contractors are about 11 per cent., or rather more, on the wages actually paid to the men; but the Office is put to no expense for tools or ordinary building appliances, for time when the men are not actually at work, or when they are ill or taking a holiday, and does not incur the employers' liability in case of accident, or the risk of loss through trade disputes. Mr. Lufkin is of opinion that it would not conduce to efficiency or economy to take a permanent staff into the pay of the Office, and we are satisfied with his explanation.

We have also considered whether any substantial saving in the cost of materials could be effected by procuring them through the Stores Department, instead of from the contractors; but we find that they constitute a relatively small proportion of the expense of the repairs, and that inconvenience would be caused by the adoption of such a plan, which would outweigh any advantage that might otherwise accrue therefrom.

There are two special payments under contract, namely, 250*l.* a year for window cleaning, and 40*l.* for sweeping the chimneys.

12. *Coals and Firewood*, 485*l.*—When coals and firewood are required, the office-keeper makes a report to the Director General of Stores, by whom the articles are ordered from the contractor.

13. *Gas, Candles, Soap, &c.*, 971*l.*—The charge for gas was 835*l.*, from which a deduction of 21*l.* is to be made on account of the receipt from Messrs. Eyre and Spottiswoode for the gas consumed in working the steam printing press during 1888. We have ascertained that arrangements were made last year to avoid, as far as possible, a needless consumption of gas in the Office. The supply of candles, soap, &c., cost 132*l.*, and of brooms and brushes, 25*l.*

14. *Postage of Despatches to and from India*, 3,974*l.*—The bags containing the Despatches to India, and those with the mail inwards, are weighed by the office-keeper, by whose books those of the Post Office are checked before the accounts are sent in for payment. Since 1880–81, when the Southampton route was abolished, the charge has averaged a little more than 4,000*l.* a year.

15. *Postage of other Correspondence*, 1,259*l.*—The cost of inland postage has greatly increased in recent years. From 1878–79 to 1882–83 it averaged 721*l.*; from 1883–84 to 1888–89 it averaged 1,074*l.*, or very nearly half as much again. We have endeavoured to ascertain the cause of this, and find that it is attributable entirely to the increased weight of the pouches despatched to and from the Secretary of State when he is absent from London, as will be seen from the following table:—

Years.	Weight.	Cost.	Years.	Weight.	Cost.
	Lbs.	£.		*Lbs.*	£.
1878	768	68	1884	1,971	175
1879	965	86	1885	983	87
1880	596	53	1886	1,774	158
1881	617	55	1887	2,611	232
1882	940	84	1888	2,761	245
1883	2,477	220	1889	3,275	291

This table shows a more than fourfold increase of weight in the bags despatched from the Office. The weight of those received is not recorded separately from that of other correspondence; but, assuming it to be the same as in the case of those sent, we find an increase of 2 × 223*l.* = 446*l.* in the charge for these pouches. We may add that the postage on each bag, apart from the addition caused by the papers it contains, is 5*s.* 4*d.*, 7*s.* 1*d.*, 10*s.*, or 12*s.* 3*d.* (according to the size), when sent on each double journey.

16. Apart, however, from this view of the matter, it appears to us that the charge made by the General Post Office for the conveyance of the correspondence is unduly high. The practice from 1867 to 1871 was to pay 2*d.* an ounce on the correspondence weighed in bulk. In the latter year, without communication with this Office, the Post Office introduced the plan of charging for each letter separately; but, owing to the difficulty of auditing the expense, in 1876 recourse was again had to the method of weighing the letters in bulk. The Post Office, however, said that, from the returns for 1875–76, they had found that the payment on single letters was equal to the payment by bulk at the rate of 1½*d.* per ounce.

17. Accordingly, this rate was adopted as a fair average, and it has been continued to the present time, although there has been a great reduction of the postal charge for letters exceeding 12 ounces in weight, as will be seen from the following comparison:—

	1875–76.	1889–90.
Letters not exceeding—	*s.* *d.*	*s.* *d.*
12 oz.	– 4	– 4
13 „	1 1	– 4½
14 „	1 2	– 4½
15 „	1 3	– 5
16 „	1 4	– 5
	and one penny for each additional ounce.	and one halfpenny for each additional two ounces.
2 lbs.	2 8	– 9
4 „	5 4	1 5
6 „	8 –	2 1

18. At the rate of 1½*d.* per ounce, or 1*s.* 9½*d.* per pound, laid down in 1876, the pouches weighing 3,275 lbs. in 1889 cost 291*l.* for outward transmission, and approximately the same when returned, or 582*l.* altogether. Supposing that weight of correspondence to be divided over half the year, it would give an average of about 36 lbs. daily; and at the rates now charged to the public, of 5*d.* for the first pound and 4*d.* for each subsequent pound, the payment would be 12*s.* 2*d.* a day, which for 182 days amounts to 110*l.* 14*s.* 4*d.* As these pouches are virtually single letters, there is no reason why they should be charged at the exceptional rate for packets of letters weighed

in

in bulk. It appears, therefore, that the payment is more than fivefold that which ought to be charged, unless the Post Office finds it necessary to make some addition to the rate on account of the size of the pouches, which frequently exceed the limit allowed for letters not sent from a Government Office. We recommend that a communication on the subject be made to the Postmaster General.

19. As regards the rest of the correspondence, we see no objection to the addition of one-third to the rate per ounce, on account of the privilege of paying for the letters in bulk. Very few letters are sent (except by parcel post) which are more than 12 ounces in weight, so that the reduction of postage on large packets would not affect the question, and the statistics of 1875–76 may be accepted, as hitherto, for the average charge.

20. *Telegrams*, 3,093*l.*—The average cost of telegrams during the ten years from 1879–80 to 1888–89 has been 7,047*l.*, but the charges were unusually heavy between 1882–83 and 1886–87, especially in 1885–86. In the last two years they were less than 4,000*l.* on the average.

21. *Travelling Expenses*, 208*l.*—This comprises payments of cab hire, and train and omnibus fares, to various members of the establishment, when employed on official business.

22. *Newspapers, Books, Parliamentary Papers, &c.*, 962*l.*—The charge under this head has been considerably reduced by an arrangement made in 1886, by which the Indian newspapers are supplied by the Government of India, instead of through an agent whose bills were paid in this country. As far as possible, the supply of books for India is limited to Government publications and Parliamentary papers: the cost of the latter was 673*l.* in 1888, but is usually under 600*l.*

23. *Advertisements*, 664*l.*—The payments for advertisements included in the Home Charges have been reduced from 2,285*l.* in 1878–79 to 664*l.* in 1888–89; but, as pointed out by Sir Louis Mallet's Committee of 1880,* there are other advertisements of which the cost is charged elsewhere. The following is a comparison of the total expense in advertising, in the two years in question:—

* Fourth Report, paragraph 21.

	Liabilities, 1878–79.	Payments, 1888–89.
	£.	£.
Bills of Exchange	416	—
Notifications regarding debentures and stock	1,490	385
Examinations:		
Civil Engineers	36	172
Forest Service	81	33
Medical Service	370	129
Stores and freight	239	65
State Railways	364	259
Bankruptcy notices and estates in hands of Administrators General, &c.	428	275
Miscellaneous	25	11
£.	3,449	1,329

24. The Committee of 1880 proposed a reduction in the notices regarding bills of exchange, by inserting them in the newspapers once instead of twice a week; but it was subsequently found practicable to discontinue them entirely, a notice of the amount to be sold being posted at the Bank of England. It has been the practice, on the occasion of an issue of Stock, to advertise the whole prospectus; but it is a question for consideration whether it would not be sufficient to insert a short notice, the prospectus being supplied to all applicants. The expense has been greatly reduced in recent years by discontinuing the practice of advertising in the country papers; and, if this were done, the cost of this advertisement might be further diminished by more than one-half.

25. The Committee of 1880 recommended that the cost of advertising for the Engineer and Forest Examinations should not exceed 40*l.*, and of that for the Medical Service 60*l.* or 80*l.* It will be seen that the expenditure (except in regard to the

Engineering College, to which we shall presently refer)has been kept within these limits, the Forest advertisement having cost 33*l.* in 1888–89, and that for the Medical Service (for which there are two examinations in the year) 129*l.*

26. The advertisements for stores and freight, and State Railways, appear to be on a moderate scale; the Committee of 1880 recommended that care should be taken to avoid increase of charge by requiring special type or peculiarity of arrangement, and we are informed that attention is paid to this point.

27. In regard to the notices of insolvency which, by Act 11 and 12 Vict., c. 22, s. 82, must be inserted in the "London Gazette," the Committee of 1880* recommended that the law of India should be so altered as to admit of the recovery from the estates of the cost of such notices, as is provided by the English law. The attention of the Government of India was drawn to the point;† and they were at first of opinion‡ that the requisite power could be obtained by each Insolvent Court in India framing rules for the purpose. Subsequently, however, they reported§ that, on consulting the Local Governments and High Courts, they found that the matter was not free from doubt; and they proposed to effect the desired object by legislation. The draft Bill, which was transmitted in 1885‖ on the Indian Bankruptcy Law, by repealing the Act 11 and 12 Vict., c. 21, would render it no longer necessary to incur the costs of the insertion in the "London Gazette"; but this Bill has not yet passed into law, and, while matters remain in their present position, it is not possible to recover from the estates the cost of the advertisements in this country.

* Fourth Report, p. 29.

† Despatch to India, 21st October 1880, No. 27 (Judicial).

‡ Letter from India, 19th July 1882, No. 25 (Judicial).

§ Ditto, 5th May 1884, No. 18 (Judicial).

‖ Letter from India, 12th June 1885, No. 32 (Legislative).

28. The cost of the advertisements inviting competition for entrance into the Cooper's Hill College, for the study of civil engineering, has varied very greatly, as will be seen from the following list of payments made in each of the last 13 official years:—

	£.
1876–77	209
1877–78	188
1878–79	18
1879–80	40
1880–81	267
1881–82	1,027
1882–83	1,019
1883–84	286
1884–85	160
1885–86	183
1886–87	128
1887–88	200
1888–89	172

29. Very shortly after the report of the Committee of 1880 above mentioned, the College was placed on a new basis¶; and the President urged that "the fullest and earliest publicity" should be given to the new conditions, and that suitable notifications should be "very extensively published in the chief daily and weekly papers." Accordingly, an advertisement, dated the 5th of January 1881, was submitted to the Secretary of State in Council, "to be inserted widely in the London and Provincial Press," and was approved.

¶ P. W. 1817 of 1880.

30. In 1883 the question of the expense to be incurred in advertising was reconsidered.** Sir Alexander Taylor thought that the object of the wide advertising had been fairly attained, and proposed to reduce the cost to 500*l.*, afterwards revised to 300*l.*, in 1883–84; and he considered that, by eliminating all the provincial papers, it might in a subsequent year be brought still lower. By a Resolution of Council of the 7th of November 1883 the cost was restricted to 200*l.* in 1883, and he was told that it was hoped that in the future a still smaller sum would suffice.

** P. W. 968 of 1883.

31. On the 11th of October 1884† Sir Alexander Taylor represented that, in his opinion, it was requisite to spend more on advertisements of the College, and asked permission to incur a charge for five

†† P. W. 1923 of 1884.

five months at 40*l.* each, and for four months at 20*l.* each, or 280*l.* in the year; but he was told, in reply, that the grant must be restricted to 200*l.*

32. The accompanying table shows the papers, and the number of insertions of the advertisement in each, the payments for which came into the Accounts of 1888–89; in most cases the cost of the notice for 1889 was less than that for 1888.

Newspapers.	Notice for 1888.				Notice for 1889.					Cost of each Insertion.	Total Cost.
	March.	April.	May.	June.	Nov.	Dec.	Jan.	Feb.	Total.		
London Daily Papers.										*s. d.*	*£. s. d.*
Times	14	12	8	—	6	13	14	12	79	{ 10 6 / 6 – }	31 7 –
Standard	9	9	5	—	5	9	8	8	53	{ 7 – / 6 – }	17 1 –
Daily News	9	8	5	—	4	9	9	8	52	5 6	14 6 –
London Weekly Papers.											
Army and Navy Gazette	5	4	2	—	1	5	4	4	25	3 9	4 13 9
Engineer	5	4	3	—	3	4	4	4	27	{ 8 – / 7 – }	10 1 –
Engineering	5	4	3	—	3	4	4	4	27	{ 6 6 / 5 – }	7 13 –
Spectator	5	4	3	—	2	5	4	3	26	5 –	6 10 –
Builder	5	4	3	—	2	5	4	4	27	{ 7 6 / 7 – }	9 15 –
Saturday Review	5	4	3	—	2	5	4	4	27	{ 10 – / 9 – }	12 15 –
Athenæum	5	4	3	—	2	5	4	4	27	{ 6 – / 5 6 }	7 14 6
Home News	5	4	3	—	3	4	4	4	27	5 –	6 15 –
Overland Mail	5	4	3	—	1	4	4	4	25	{ 4 3 / 4 – }	5 3 –
London Monthly Papers.											
Educational Times	1	1	1	—	—	1	1	1	6	4 6	1 7 –
Provincial Papers in England.											
Liverpool Mercury	4	5	2	—	3	4	4	4	26	3 –	3 18 –
Newcastle Chronicle	4	5	2	—	2	5	4	4	26	{ 1 8 / 1 6 }	2 – 10
Bristol Western Daily Press	5	4	3	—	2	5	4	4	27	1 6	2 – 6
Sheffield Telegraph	4	4	3	—	3	4	4	4	26	1 9	2 5 6
Scotch Papers.											
Edinburgh Scotsman	4	5	2	—	2	4	5	4	26	7 7	9 17 2
Glasgow Herald	4	4	3	—	2	5	4	4	26	{ 3 8 / 3 6 }	4 12 10
Irish Papers.											
Dublin Express	4	5	2	—	3	3	4	4	25	2 6	3 2 6
Belfast News Letter	4	5	2	—	3	4	4	4	26	2 –	2 12 –
Belfast Northern Whig	4	5	2	—	3	4	4	4	26	2 –	2 12 –
Indian Papers.											
Pioneer	5	5	4	5	—	—	—	—	19	4 –	3 16 –
									Total £.		171 18 7

33. We consider that the present maximum of 200*l.* may be maintained; and that within that limit a discretion may be left to the President of the College.

34. *Postal and Money Orders*, 78*l.*—A payment of 47*l.** was spent on money orders issued for the payment of Indian Pensioners, under a scheme recommended by a War Office Committee at the end of 1881 in order to avoid difficulty and expense to the pensioners, who previously had to attend the pay stations. The sum of 31*l.*† was incurred in the payment by postal orders of small remittances under 3*l.*, as sanctioned in 1887.

* Letter to War Office, 13th March 1882, F. 571.

† Minute of Council, 10th May 1887, A. G.

35. *Messengers' Uniforms*, 297*l.*—The second class messengers, whose salaries rise from 80*l.* to 100*l.*, are allowed uniform. They receive a waistcoat and pair of trousers once in six months, and a coat once in eight months, and some of the outdoor messengers are granted a greatcoat.

36. *Allowances for Night watching*, 183*l*., *and Pay of Police for watching Premises*, 129*l*.—Formerly a charge of about 900*l*. a year was incurred for the care of the Office by the police; but at the beginning of 1884 the police were relieved of the duty of night watching, which was entrusted to such of the messengers as desired to undertake it, two men being on duty each night, and an allowance of five shillings being granted to each man per night when on duty. The change has proved quite satisfactory, and has resulted in a saving of nearly 600*l*. a year.

37. *Miscellaneous*, 502*l*.—The following is a detail of the charges comprised under this head:—

	£.
Maintenance of quadrangle	61
Despatch boxes	51
Telephone to Bank of England	36
Luncheon room: grant for renewal of plant	50
„ , charwoman	16
Washing	123
Carriage of parcels and freight to India	35
Shipping and clearing charges on Packages from India	18
Messengers: Sunday duty	26
„ late duty	36
Dustmen and coalmen: gratuities	4
Resident clerks: maintenance of linen, &c.	10
Sir J. Danvers's subscription to a City Club	8
Medical Board: test types and spirometer	7
Commission to bankers on drafts negotiated by them for pay of regiments returning from India	3
Medals: specimens for Office collection	2
Sundries	7
	493
Rice paddy sent from India: charge repaid by War Office	9
	£502

38. *Maintenance of Quadrangle*, 61*l*.—In 1871 it was agreed* that the India Office should bear one-fourth of the cost of maintaining the quadrangle enclosed by this block of public offices.

*Minute of Council, 19th October 1871. F. 2426.

39. *Telephone*, 36*l*.—This is a rental paid for the use, by the Financial Department, of a telephone to the Bank of England, for the purpose of fixing, from time to time, the price at which the daily sales of bills and telegraphic transfers on India shall be effected.† The charge was at first fixed at 41*l*., but subsequently reduced to 36*l*.

†Letter to General Post Office, 31st March 1883, F. 1328. Ditto from ditto, 8th November 1886, A. G.

40. *Luncheon Room*, 66*l*.—Formerly an annual allowance of 150*l*. was paid to a purveyor, who contracted for the supply of luncheons in this Office, and who was allowed firing, &c., free of charge. In 1875–76 the management was placed under a Committee, on which all the larger Departments in the Office were at one time represented, but the number has been reduced by vacancies. The cost of fitting up the luncheon room at the first was included in the general alterations and repairs of the Office. In the five years ending 31st March 1883 special work was executed for the restaurant, amounting to 124*l*.; the ordinary cleaning and repairs were about 65*l*. a year, the consumption of fuel 60*l*., the gas cost 164*l*. to 180*l*., the wages of a charwoman at 6*s*. a week came to 15*l*.; and something must be added for the time of the mechanics and labourers paid directly by the Secretary of State in Council, while looking after and cleaning the fittings. Subsequently, however, the cost of gas and fuel has been estimated at 170*l*., and the general repairs at 30*l*., so that, including 10*l*. for stationery, &c., and 15*l*. for the charwoman, the charges under this head may be taken at about 225*l*. a year.

41. Special

41. Special grants have been made to the Luncheon Room Committee, as follows:—

Years.	Subsidy and Advances.	Plant.
	£. s. d.	£.
1875-76 (half-year)	75 – –	60
1876-77	111 10 –	50
1878-79	—	25
1879-80	200 – –	50
1880-81	100 – –	50
1881-82	100 – –	50
1882-83 (including 150*l.* for trading capital)	275 – –	80
1883-84	150 – –	50
1884-85	—	50
1885-86	—	100
1886-87 *(profit surrendered)*	*—12 2 –*	*50*
1887-88 „ „	*—50 – –*	50
1888-89	—	50
1889-90	—	50
Total for 14½ years	949 8 –	765
Yearly average (say)	65 – –	53

The total expense to the Secretary of State in Council has, therefore, been about 340*l.* a year; but latterly not more than 275*l.* The daily number of luncheons supplied was at one time 180, but in recent years this has been much reduced.

42. The advantage gained to the Office is the provision of a hot meal for a very considerable number of the establishment, who would otherwise go elsewhere, and the consequent saving of time; but the arrangements are in certain respects unsatisfactory, owing to the defective construction of the building and the position of the kitchens, and to the necessity, owing to the size of the Office, for maintaining a staff which would be sufficient to meet a much greater custom than the establishment is ever likely to supply.

43. We are not disposed to recommend that the system of providing luncheons should be abolished; but we think that inquiry should be made to ascertain whether it cannot be made more attractive and efficient.

44. The only other item of the Miscellaneous Charges to which we need refer is the payment of 8 guineas a year to a Club in the City, as a subscription for the Government Director of Railway Companies. This was sanctioned in 1866,* as a measure of economy, in place of maintaining an office for him in the City.

* Minute of Council, 6th December 1866.

45. *Law Charges*, 177*l.*—The payment for Law Charges used to include the salaries paid to the staff of the Legal Adviser, but these are now treated as part of the establishment of the Office. The other law charges have been considerably reduced lately. The following table shows the gross amount paid,—the recoveries effected, under the contracts with the Indian Railway Companies mentioned in the margin,† of such sums as were incurred by this Office and chargeable against them,—and the net payments:—

† *Railway Companies.*
East Indian.
Bombay, Baroda, and Central India (on account of the Rajputana-Malwa Railway).
Bengal Central.
Bengal-Nagpur.
Indian Midland.
Southern Mahratta.

	1885–86.	1886–87.	1887–88.	1888 89.
	£.	£.	£.	£.
Payments	588	599	303	272
Recoveries	98	477	77	95
Net Charge £.	490	122	226	177

To these charges must be added a payment of 184*l.* for stamps on legal documents.

46. *Stationery, Printing, and Bookbinding*, 8,580*l.*—The actual payments in the last four years have been, in—

	£.
1885–86 - - - - - - -	7,243
1886–87 - - - - - - -	10,195
1887–88 - - - - - - -	6,522
1888–89 - - - - - - -	8,580
£.	32,540

But these amounts include large sums due in respect of years previous to that in which they were paid. The payments arranged under the years in which the liabilities were incurred are as follows :—

	1885–86.	1886–87.	1887–88.	1888–89.
	£.	£.	£.	£.
Paper and small stores - -	1,800	1,799	1,791	1,667
Printing - - - - -	3,909	3,111	3,431	2,985
Binding - - - - - -	2,322	1,950	1,514	1,778
TOTAL - - - £.	8,031	6,860	6,736	6,430

47. We think that it is desirable that a clear statement should be put forward from time to time showing the expenditure on various classes of stationery, &c. in the different Departments. If this is done, it is possible that savings under various heads may occasionally suggest themselves, according to the nature of the case.

We have, &c.

J. A. Godley.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

APPENDIX.

Charges of the Home Establishment other than Salaries.

CHARGES.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	REMARKS.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Store Department: wages of labourers, inspectors, surveyors, travelling expenses, ground rent, rates and taxes, repairs, cartage, supplies, &c.	23,290	23,440	24,635	24,626	25,097	24,112	24,994	27,911	24,320	27,052	24,638	In 1885–86 there was an exceptional payment for rates; a reduction of 1,594*l.* in Inspection was counterbalanced by increase under other heads. The payments for wages in 1886–87 (in which year the Stamp branch was transferred to the Inland Revenue) and 1887–88 were somewhat irregular.
Banks of England and Ireland, for management of debt.	20,556	21,938	32,190	27,764	28,174	27,288	29,326	31,055	35,932	57,666	37,909	The amount of India Stock increased from 45,915,000*l.* on 31st March 1879 to 84,435,766*l.* on 31st March 1889, and the Enfaced Rupee Debt from Rx. 15,061,170 to Rx. 21,123,402. The rate of payment per million of Stock was 340*l.* in 1878–79; it was raised in 1885 to 400*l.* on the Stocks of which the dividends were payable quarterly; but in 1888 it was reduced to 360*l.* and 300*l.* on those with quarterly and half-yearly dividends (respectively). There was a payment of 500*l.* per million in 1880–81 on the conversion of 17,200,000*l.* from 5 to 4 per cent., and in 1887–88 on that of 53,261,820*l.* from 4 to 3½ per cent. Stock.
Museum and Department of Reporter on Products.	5,517	4,353	5,181	—	—	—	—	—	—	—	—	The Museum was transferred to Kew, and the Department abolished, 31st December 1879. In 1880–81, 3,000*l.* was paid to the Science and Art Department on account of the exhibition of the Prince of Wales's Indian presents, 1,998*l.* to Kew for the enlargement of its Museum, and sundry minor claims were discharged.
India Office proper:												
Rates and taxes	1,577	744	763	708	571	3,261	564	708	714	713	713	In 1878–79 there were arrears of the previous year. In 1883–84, 787*l.* was paid for arrears of land tax in respect of the India Office site, and 1,740*l.* in redemption of that tax. The net charge in 1882–83 and 1884–85 was reduced by exceptional receipts or postponement of payments.
Repairs, furniture, and fittings	4,742	3,282	3,113	4,083	4,435	4,582	4,154	4,720	4,098	3,881	2,955	
Coals and firewood	508	552	421	519	437	439	393	359	529	386	485	
Gas, candles, soap, and other house articles	1,164	1,187	1,167	1,183	1,090	1,074	1,090	955	969	1,017	971	
Postage of despatches to and from India	3,740	5,625	4,901	4,405	3,906	4,041	4,086	3,984	4,206	4,103	3,974	In 1878–79 payment was made for five quarters. In 1880–81 the Southampton route was abolished.
Postage of other correspondence	751	671	684	694	807	1,109	1,013	889	1,011	1,166	1,259	The increase in recent years appears due to the larger number and weight of pouches sent to the Secretary of State.
Telegrams to India	4,981	4,487	7,283	4,353	7,634	5,364	6,702	18,119	7,901	4,771	3,033	In 1885–86 the charge was exceptionally high; in 1887–88 and 1888–89 it was lower than for many years.
Telegrams, other					85	30	41	415	181	110	60	In 1885–86 the charge was exceptionally high.
Travelling expenses	241	225	252	255	298	269	278	342	252	233	208	
Newspapers, books, Parliamentary Papers, &c.	1,515	1,514	1,767	1,491	1,489	1,608	1,625	994	1,488	870	962	In 1886 arrangements were made for obtaining from the Government of India, instead of through an agent, the Indian newspapers required in this Office.
Advertisements	2,285	1,568	1,479	930	960	519	776	704	918	883	664	In 1878–79, 1,091*l.* was spent in advertising Loan notifications of the Government of India; in 1879–80, 761*l.* on the discharge of the 5 per cent. Stock; and in 1880–81, 415*l.* on the issue of 3½ per cent. Stock. The length of the advertisements, and the number of insertions, has been much restricted in recent years.
Postal and money orders	—	—	—	—	65	90	84	77	67	56	78	
Messengers' uniforms	380	543	396	487	301	433	302	422	295	410	297	Messengers are allowed three coats in two years; two coats were issued in 1879–80, 1881–82, 1883–84, 1885–86, and 1887–88. In 1881 and 1882 a reduction was effected in the cost of the uniform and the number of messengers entitled thereto.
Messengers' allowances for night watching	—	—	—	—	—	31	183	183	182	183	183	On the 1st of January 1884 the police were relieved of the duty of night watching, two messengers being on duty each night, and receiving an allowance of 5*s.* each per night.
Pay of police for watching premises	876	900	903	904	904	904	126	129	129	129	129	
Miscellaneous	1,169	1,136	1,081	1,052	1,169	1,002	886	930	795	694	502	
Law charges	820	1,455	1,073	1,402	1,263	1,508	996	490	122	226	177	In 1885–86 the salaries of the Clerks to the Legal Adviser were removed from this head. In 1886–87, 1887–88, and 1888–89, the net charge was reduced by recoveries from Railway Companies.
Law stamps	84	179	214	194	162	162	190	166	166	163	184	
Stationery, printing, and bookbinding	7,312	8,802	5,078	6,474	8,834	7,691	3,778	7,243	10,195	6,522	8,580	The variation is mainly due to the irregular dates when the Stationery Office makes its claims; in 1882–83, 1886–87, and 1888–89, arrears are included.
Total of India Office proper	37,145	32,870	30,575	29,034	34,410	34,117	27,267	41,829	34,218	26,516	25,414	
TOTAL	86,508	82,601	92,581	81,424	87,681	85,512	81,587	100,795	94,470	111,234	87,961	

INDIA (HOME CHARGES)

RETURN

To an Address of the House of Lords, dated 15th May 1893,

FOR

COPY of a Letter from the Secretary of State to the Governor General of India in Council (Financial), No. 152, of 18th August 1892.

India Office,
9 June 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*The Earl of Northbrook.*)

Ordered to be printed 9th June 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

(137.)

TABLE OF CONTENTS.

From	To	Date.	No.	Page.
Secretary of State - -	Government of India - -	18 August 1892	152	3
War Office - - - -	India Office - - -	24 October 1891		3
India Office - - - -	War Office - - -	13 January 1892		5
War Office - - - -	India Office - - -	19 March „		11
India Office - - -	War Office - - -	21 „ „		12
Ditto - - -	Ditto - - -	31 „ „		13
Treasury - - - -	India Office - - -	1 April „		13
Report of Lord Northbrook's Commission - - - -		22 March „		14
India Office - - -	Treasury - - - -	11 April „		18
Treasury - - - -	India Office - - -	23 „ „		18
Report by Sir Thomas Seccombe - - - - -		18 July „		18
India Office - - -	Sir T. Seccombe - -	4 August „		34

COPY of a Letter from the Secretary of State to the Governor General of India in Council (Financial), No. 152, of 18th August 1892.

DESPATCH from the Secretary of State for India to the Governor General of India in Council; dated 18th August 1892, No. 152, (Financial).

My Lord Marquis,

IN continuation of my Despatch dated the 27th of August 1891, No. 156, regarding the payments to be made in this country from Indian revenues on account of the Army Effective Charges, I transmit, for the information of your Government, a copy of the correspondence noted in the margin.*

Army Effective Charges: 1887-88, 1888-89, and 1889-90.

* From War Office, 24th October 1891 (with enclosure).
To ditto, 13th January 1892 (with statements).
From ditto, 19th March 1892.
To ditto, 21st March 1892.
To ditto, 31st March 1892.
From Treasury, 1st April 1892 (with Sixth Report of the Commission, and Appendix).
To ditto, 11th April 1892.
From ditto, 23rd April 1892.
From Sir T. L. Seccombe, 18th July 1892.
To ditto, 4th August 1892.

2. Sir Thomas Seccombe's Report, which forms one of the enclosures, gives a detailed account of the work performed by the Commission; and your Excellency will observe that I have expressed to that gentleman the satisfaction with which I have viewed the result of his gratuitous labours on the Commission, extending over many years, through which it is roughly computed that about 1,000,000*l.* has been saved to the Indian revenues.

3. With the exception of some minor adjustments which may be required when the accounts of the deferred pay are completed, the payments have now been adjusted up to the 31st of March last, a capitation rate of 7*l.* 10*s.* per man, on an establishment of 72,429 in 1890-91, and of 72,496 in 1891-92, having been accepted in final discharge of all claims for those years, except on account of the deferred pay.

4. An endeavour was made to settle the payment of the arrears in 1891-92, but this was found to be impracticable, and a sum of 175,000*l.* on that account was paid to the War Office in April of the present year.

I have, &c.
Cross.

ENCLOSURES.

— No. 1. —

(No. 7023—2309.)

War Office, Pall Mall, S.W.,
24 October 1891.

Sir,

IN accordance with the instructions contained in Treasury letter of 1st instant (a copy of which is enclosed), I am directed by the Secretary of State for War to forward amended claims for the Indian Home Charges (Effective Services) of the British troops serving in India for the years 1887-88, 1888-89, and 1889-90, in substitution of those forwarded to your Department in War Office letters of 3rd October 1889 and 27th May 1891, Nos. 7023—2024 and 2279.

The present claims have been prepared on the same lines as those for the years 1885-86 and 1886-87, a rebate being allowed in certain cases, in accordance with the award of Lord Northbrook's Commission on the claims for those two years.

The appendices forwarded with the original claims for the three years now under consideration show the details which form the basis of the several charges, and the accompanying Memorandum furnishes an explanation of the few cases where a difference in the amounts necessarily exists.

As it is understood to be the wish of Lord Northbrook's Commission that the claims for these years should not be submitted for their award until the two Departments concerned have agreed upon the correctness of the amounts, I am directed to request that the Secretary of State for India in Council may be pleased to inform Mr. Secretary Stanhope whether he accepts the figures now put forward, and is willing to allow the claims as tney stand to be submitted to the Commission for adjudication.

I am, &c.

The Under Secretary of State for India. *R. H. Knox.*

Enclosure 1, in No. 1.

(No. 7023—2309.)

Sir, Treasury Chambers, 1 October 1891.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for the information of Mr. Secretary Stanhope, with reference to the letter from this Department of 18th July last and previous correspondence, copy of a letter from Lord Northbrook of 10th ultimo, and of my Lords' reply of this day, relative to the adjustment of claims against the Indian Government for Army Effective Charges at Home, with special reference to the years 1887–88, 1888–89, and 1889-90, and I am to request that you will move the Secretary of State to cause the claims for those years to be prepared in the old form accordingly.

I am, &c.

The Financial Secretary, War Office. *R. Welby.*

Enclosure 2, in No. 1.

MEMORANDUM explaining the variations between the Claims for Indian Home Charges (Effective Services), as originally prepared for the Years 1887–88, 1888–89, and 1889–90, and those now forwarded to the India Office.

Item 1. Capitation on troops embarked; and

2. Charge for depôts. The difference in the amounts claimed for the Royal Horse Artillery, Field Artillery, and Cavalry arises from the fact that in the revised claims the cost of the staff only of these depôts has been charged, + a capitation rate for the men sent out as drafts.

4. Charge for men who deserted, &c. In the revised claims the charges for the Cavalry, Horse and Field Artillery, have been included under this item, whereas in the original claims these charges appeared in the cost of the depôts (Item 2).

10. Advance of pay to men embarked with drafts. In the original claims for 1888–89 and 1889–90 this advance of pay to men of the Cavalry, Horse and Field Artillery, was included in the cost of the depôts.

13. Rebates.

(*a*) For men embarked with service short of the training period; and

(*b*) For men embarked with more than one year's service. In the revised claims allowance has been made for men of the Cavalry, Horse and Field Artillery; in the original claims, as only the actual cost of these depôts was charged, no such rebate was necessary.

(*c*) For

(*c*) For men transferred from Cavalry, Horse and Field Artillery depôts, to Home regiments and batteries. In the revised claims the rebate is based on the cost per man of the staff of the Cavalry, Horse and Field Artillery depôts.

(*d*) For men returned for further service with the colours, or Reserve, In the revised claims rebate has been allowed in the case of men of the Cavalry, Horse and Field Artillery, on their cost for nine months, that being the period on which the capitation rate is claimed.

In the original claims, as the total cost of these depôts had been charged against India, rebate was allowed on their calculated cost for a year.

14. Deferred pay. In the revised claims allowance has been made for the British share of the payments made by India to soldiers discharged, &c., in that country.

Enclosure 3, in No. 1.

(Statements. *See* Enclosure to No. 2, page 6.)

— No. 2. —

Sir, India Office, 13 January 1892.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter dated the 24th October 1891, No. 7023—2309, forwarding amended claims on account of the Effective Charges of the British troops serving in India for the years 1887–88, 1888–89, and 1889–90, and inquiring whether he accepts the figures now put forward, and is willing to allow the claims as they stand to be submitted to the Earl of Northbrook's Commission for adjudication.

In reply, I am desired to acquaint you that, subject to the alterations made in the enclosed copy of the statements (in respect of various details of the calculation), the Secretary of State in Council accepts the figures as correct on the basis adopted, and according to the statements furnished by the War Office; and he agrees to their being laid before the Commission.

I am at the same time to request that, in continuation of the Letter from the Government of India dated the 25th of March 1890, which has already been communicated to the Commission, the accompanying note on certain points may be laid before them for their consideration.

In view of the very slight variation in the charges* for the three years, excluding Deferred Pay, as now to be laid before the Commission, I am directed to suggest the possibility of their recommending a capitation rate which may be adopted, with the understanding that it would be liable to change in the event of any very important modification being made of the system upon which the present charges are based.

	£.
*1887–88 - -	535,985
1888–88 - -	547,692
1889–90 - -	540,658
Average - -	541,445

I have, &c.

The Under Secretary of State for War. *A. Godley.*

Enclosure 1, in No. 2.

CLAIM for Indian Home Charges (Effective Services), revised October 1891.

1887–88.

1. Capitation of Troops embarked for India:

	Numbers Embarked.	Capitation Rate.	Amount.	*Amount.*
		£. s. d.	£.	£.
Royal Horse Artillery	313	39 10 4	12,369	*12,369*
Field Artillery	1,182	37 7 7	44,182	*44,182*
Garrison Artillery	1,186	25 5 7	29,981	*29,981*
Cavalry	993	37 14 –	37,436	*37,436*
Infantry	8,000	20 17 9	167,096	*167,100*
Engineers:—				
2nd Corporals	1	110 – –	110	*110*
Sappers	7	90 – –	630	*630*
			291,804	*291,808*
2. Charge for Staff of Depôts for training recruits, &c.:				
Cavalry			34,165	*33,756*
Royal Horse Artillery			19,489	*19,493*
Field Artillery			43,956	*44,147*
Garrison			14,012	*13,965*
Infantry			105,896	*105,460*
Riding Establishment			5,062	*5,063*
			222,580	*221,884*
3. Agency			3,763	*3,763*
4. Charge for men who deserted, died, or were discharged with less than one year's service			12,140	*12,140*
5. Maintenance of young Officers of Cavalry, Artillery, and Infantry on first appointment to regiments serving in India before embarkation			8,500	*6,081*
6. Maintenance of young Officers of Royal Engineers for India while under instruction			5,415	*5,457*
7 Cost of training Veterinary Surgeons for India			600	*600*
8. Cost of Examination of candidates for Indian Medical Service			432	*432*
9. Educational Establishments:				
Royal Military College			16,451	*16,451*
Royal Military Academy			9,951	*9,951*
Staff College			2,166	*2,166*
Army Medical School			3,710	*3,710*
School of Gunnery			5,063	*5,063*
School of Engineering			2,664	*2,664*
School of Musketry			2,422	*2,422*
Artillery College			2,760	*2,760*
			45,187	*45,187*
10. Advance of 25 days' pay to men embarked as drafts for India			9,708	*9,708*
11. Expenses of men awaiting discharge			19,497	*22,137*
12. Share of cost of Staff, &c., of Hospitals and Discharge Depôts and expenses of invalids			30,425	*30,427*
			650,051	*649,624*
13. *Deduct*,—				
(*a*) For men embarked with service short of the training period			2,758	*2,759*
(*b*) For men embarked with more than one year's service			35,435	*35,435*
(*c*) For men transferred from Cavalry, Horse and Field Artillery Depôts to Home regiments and batteries			3,265	*3,304*
(*d*) For men returned for further service with Colours or Reserve (including invalids who recovered)			72,141	*72,141*
			113,599	*113,639*
			536,452	*535,985*
14. *Add*,—				
Deferred pay			140,030	*140,030*
Less amount paid by Indian Government for the British Service of men discharged in India			1,912	*1,912*
			138,118	*138,118*
TOTAL			674,570	*674,103*

1888-89.

1. Capitation on Troops embarked for India :

	Numbers Embarked.	Capitation Rate.	Amount.	*Amount.*
		£. s. d.	£.	*£.*
Royal Horse Artillery	353	39 13 3	14,000	*14,000*
Field Artillery	1,482	37 11 7	55,692	*55,692*
Garrison Artillery	864	25 8 2	21,952	*21,952*
Cavalry	936	37 16 –	35,280	*35,380*
Infantry	8,611	20 19 1	180,435	*180,436*
Engineers:—				
Corporals	2	125 – –	250	*250*
2nd Corporals	7	110 – –	770	*770*
Sappers	9	90 – –	810	*810*
			309,289	*309,290*
2. Charge for Staff of Depôts for training recruits, &c:				
Cavalry			33,025	*32,546*
Royal Horse Artillery			19,732	*19,750*
Field Artillery			44,440	*44,643*
Garrison Artillery			14,012	*14,013*
Infantry			105,896	*105,661*
Riding Establishment			5,062	*5,119*
			222,167	*221,732*
3. Agency			3,386	*3,386*
4. Charge for men who deserted, died, or were discharged with less than one year's service			8,129	*8,119*
5. Maintenance of young Officers of Cavalry, Artillery, and Infantry on first appointment to regiments serving in India before embarkation			4,769	*4,769*
6. Maintenance of young Officers of Royal Engineers for India while under instruction			5,415	*5,459*
7. Cost of training Veterinary Surgeons for India			600	*600*
8. Cost of Examination of Candidates for Indian Medical Service			496	*496*
9. Educational Establishments:				
Royal Military College			15,040	*15,040*
Royal Military Academy			7,519	*7,519*
Staff College			2,993	*2,993*
Army Medical School			3,866	*3,867*
School of Gunnery			4,976	*4,976*
School of Engineering			2,264	*2,264*
Artillery College			3,058	*3,058*
			39,716	*39,717*
10. Advance of 25 days' pay to men embarked as drafts for India			12,107	*12,107*
11. Expenses of men awaiting discharge			28,091	*28,080*
12. Share of cost of Staff, &c., of Hospitals and Discharge Depôts and expenses of invalids			36,066	*36,065*
13. *Deduct*,—				
(*a*) For men embarked with service short of the training period			4,298	*4,298*
(*b*) For men embarked with more than one year's service			35,769	*35,769*
(*c*) For men transferred from Cavalry, Horse and Field Artillery Depôts to Home regiments and batteries			3,552	*3,552*
(*d*) For men returned for further service with Colours or Reserve (including invalids who recovered)			78,509	*78,509*
			122,128	*122,128*
			548,103	*547,692*
14. *Add*,—				
Deferred pay			183,004	*183,004*
Less amount paid by the Indian Government for the British Service of men discharged in India			2,504	*2,504*
			180,500	*180,500*
TOTAL			728,603	*728,192*

1889-90.

1. Capitation on Troops embarked for India:

	Numbers Embarked.	Capitation Rate.	Amount.	*Amount.*
		£. s. d.	£.	£.
Royal Horse Artillery	467	39 17 8	18,625	*18,625*
Field Artillery	1,094	37 16 1	41,357	*41,357*
Garrison Artillery	570	25 12 6	14,606	*14,606*
Cavalry	994	37 14 6	37,499	*37,499*
Infantry	8,957	21 5 2	190,410	*190,410*
Engineers:				
2nd Corporals	26	110 – –	2,860	*2,860*
Corps of Armourers	14	49 9 2	692	*692*
			306,049	*306,049*
2. Charge for Staff of Depôts for training recruits, &c.:				
Cavalry			38,909	*32,912*
Royal Horse Artillery			19,406	*19,387*
Field Artillery			43,985	*44,095*
Garrison Artillery			14,049	*14,082*
Infantry			107,208	*106,381*
Riding Establishment			3,783	*3,858*
			227,340	*220,715*
3. Agency			3,020	*3,020*
4. Charge for men who deserted, died, or were discharged with less than one year's service			8,650	*8,650*
5. Maintenance of young Officers of Cavalry, Artillery, and Infantry on first appointment to regiments serving in India before embarkation			4,769	*4,769*
6. Maintenance of young Officers of Royal Engineers for India while under instruction			5,415	*5,462*
7. Cost of training Veterinary Surgeons for India			600	*600*
8. Cost of Examination of Candidates for Indian Medical Service			481	*481*
9. Educational Establishments:				
Royal Military College			11,228	*11,228*
Royal Military Academy			7,582	*7,582*
Staff College			2,821	*2,812*
Army Medical School			4,515	*4,515*
School of Gunnery			5,422	*5,422*
School of Engineering			2,319	*2,319*
Artillery College			3,178	*3,178*
			37,065	*37,065*
10. Advance of 25 days' pay for men embarked as drafts for India			11,563	*11,563*
11. Expenses of men awaiting discharge			33,280	*33,259*
12. Share of cost of Staff, &c., of Hospitals and Discharge Depôts and expenses of invalids			45,441	*45,441*
			683,673	*677,074*
13. *Deduct,*—				
(*a*) For men embarked with service short of the training period			1,946	*1,937*
(*b*) For men embarked with more than one year's service			38,435	*38,435*
(*c*) For men transferred from Cavalry, Horse and Field Artillery Depôts to Home regiments and batteries			4,553	*4,553*
(*d*) For men returned for further service with Colours or Reserve (including invalids who recovered)			91,491	*91,491*
			136,425	*136,416*
			547,248	*540,658*
14. *Add,*—				
Deferred pay			215,645	*215,645*
Less amount paid by the Indian Government for the British Service of men discharged in India			2,453	*2,453*
			213,192	*213,192*
TOTAL			760,440	*753,850*

Enclosure 2, in No. 2.

MEMORANDUM for the Commission.

2. *Horse and Field Artillery.*

DEFICIENCIES in Establishment on Embarkation.

It will be observed from the statement below that the batteries which embarked for India during the three years were far below their established strength, the deficiency being altogether 333 horse, and 860 field artillerymen.

These deficiencies have to be filled, either by transfers from batteries returning, or by recruits from the Indian depôt batteries at home. But the former class would be available to supply vacancies in batteries in India if the outgoing batteries had been complete; so that ultimately the whole deficiency is supplied from the depôt batteries charged against India. The men supplied from those depôts were therefore:—

	To supply Waste in Indian Batteries.	To supply Deficiencies on Embarkation.	TOTAL.
1887-88 (Field) -	397	490	887
1888-89 (Field) -	853	370	1,223
1889-90 (Horse) -	—*162*	341	179

The cost of that portion of the depôt staff, &c., which is practically engaged in training men to fill vacancies in the establishment on embarkation, does not seem to be fairly chargeable against India, and the proportion works out as follows:

1887-88 - -	887	490	43·956*	24·282.
1888-89 - -	1,223	370	44·020*	13·318

* As stated in War Office claim.

As regards 1889-90, it seems that, if the outgoing corps had been complete in numbers, no recruits would have been required for embarkation. The cost of the Horse Artillery depôts in that year was 19,406 *l.*

3. *Agency.*

	£.
1887-88 - - - - - - - -	3,763.
1888-89 - - - - - - - -	3,386.
1889-90 - - - - - - - -	3,020.

This is an expiring charge, to cease altogether from the 1st January 1892, and should therefore be omitted in considering a rate for the future.

As regards the present charges, it is presumed that the deductions made at the foot of the statement of payments, "as in 1885-86 and 1886-87," are in respect of the depôts, since agency for officers at depôts is included in the cost of the depôt.

There are three scales of payments for agency:—

1. For agents appointed by Colonels prior to 1st October 1871.
2. For agents appointed by Colonels from 1st October 1871 to 24th June 1881.
3. For agents appointed by the Secretary of State for War since 24th June 1881.

When the old capitation rate ceased (31st March 1870), detailed claims were rendered by the War Office, and no charge for agency was made in 1870-71; but in 1871-72 agency was charged for the two years. Objection was taken thereto, mainly on the ground that the system of fixing the rate at so much per company was unfair to India, and this point has never been settled.

In the case of a 2-battalion regiment, India pays half of the agent's remuneration in respect of the service companies; but the duties of the agent (so far as they are of a public, not of a private, character) are practically limited to the officers who are serving at home or on leave from India; so that the Indian proportion is excessive in the case of agents appointed before the 25th of June 1881. It is contended that India should, for all the infantry battalions, be only charged on the new scale of agency, *i.e.*, 1½ per cent. on payments.

The India Office has not the means of saying to what this would amount; but, if on an average 16*l.* (*i.e.* 20*l.*, with a deduction of one-fifth for the depôt companies), be taken for each of the 53 battalions in India, the charge for 1887–88 and 1888–89 will be as follows:—

	Cavalry.	Infantry.	Total.
	£.	£.	£.
1887–88 - - -	368	848	1,216
1888–89 - - -	205	848	1,053

For 1889–90 the figures are not given in the War Office notes.

4. *Charge for Deserters.*

In the claims for the years 1887–88, 1889–1890 India is charged with her share of the cost of deserters who deserted during their first year of service.

It is submitted that India's liability in respect of deserters is limited to the period of their training, and should not extend over any portion of their subsequent service at home, and that as regards Infantry and Artillery, deserters with less than six months' service only should be taken into account. As regards Cavalry, Horse and Field Artillery, the period would be nine months.

Rebate (*b*).—For men embarked with more than one year's service.

It is understood that, in reviewing the claims for 1885–86 and 1886–87, the Commission decided that rebate should be admitted for all men sent out with service in excess of the training period. It seems doubtful whether the manner in which the allowance has been given by the War Office is consistent with this decision. For example, taking the drafts of 1887–88, the earliest to embark would start in September 1887, the mean in December 1887; the training period would therefore begin, for Cavalry and Horse and Field Artillery, nine months before, that is in December 1886 or March 1887, according to the earliest or the mean being chosen. The War Office calculation, however, only gives credit as from the 1st of October 1886.

If rebate were allowed in respect of the period between the expiration of the training period and the completion of the first year's service, involving one more quarter for Calvary, Horse and Field Artillery, and two quarters for Garrison Artillery and Infantry, the additional rebate would be:—

	1887–88.	1888–89.	1889–90.
	Qrs. £. £.	*Qrs.* £. £.	*Qrs.* £. £.
Cavalry - - - -	934 × ·785 = 733	736 × $\frac{37·8}{48}$ = 580	841 × $\frac{37·725}{48}$ = 661
Horse Artillery - -	300 × ·823 = 247	284 × $\frac{39·662}{48}$ = 234	327 × $\frac{39·683}{48}$ = 272
Field - - - -	876 × ·779 = 682	1,022 × $\frac{37·579}{48}$ = 800	684 × $\frac{37·804}{48}$ = 539
Garrison - - -	1,194 × ·527 = 629	508 × $\frac{25·408}{48}$ = 269	780 × $\frac{25·625}{48}$ = 416
Infantry - - -	13,508 × ·435 = 5,876	14,572 × $\frac{20·954}{48}$ = 6,361	15,804 × $\frac{21·258}{48}$ = 6,999
	£. 8,167	£. 8,244	£. 8,887

Rebate (*c.*)—For

Rebate (*c*).—For men transferred from Cavalry, Horse and Field Artillery depôts, to Home regiments and batteries, 1889–90.

The principle of this rebate is to allow the average cost per man of the staff of the depôt, in respect of each man transferred from the depôt to a Home regiment or battery, in excess of those transferred to the depôt from a Home regiment or battery. Thus in 1888–89 there was (Appendix XV. of claim for that year)—

Decrease by transfers, Cavalry - - - - - - -	162
Increase „ „ - - - - - - -	44
Net Decrease - - -	118

The cost of the staff of the Cavalry Depôt being 33,025*l.*, and the number of men 1,097, the allowance made is—

$$118 \times \frac{\text{£. } 33{\cdot}025}{1{\cdot}097} = \text{£. } 3{,}552.$$

If this method were adopted for 1889–90, the rebate would be as follows:—

	Cavalry.	Horse Artillery.	Field Artillery.
Transfers (see Appendix V.) Decrease	77	207	301
„ „ „ Increase	71	62	124
Difference for Rebate -	6	145	177

And the allowance would be,—

Cavalry Depôt - - -	$\frac{38{,}909}{762}$	× 6 =	306
Royal Horse Artillery - -	$\frac{19{,}406}{309}$	× 145 =	9,106
Field Artillery - - -	$\frac{43{,}985}{1{\cdot}319}$	× 177 =	5,903
			£.15,315

The War Office have, however, only allowed 4,553*l.*, on the ground that the artillerymen were only a very short time at the depôts, whereas those who replaced them from the batteries were fully trained.

— No. 3. —

(No. 7023—2336.)

Sir, War Office, S.W., 19 March 1892.

I AM directed to acknowledge the receipt of your letter of the 13th January 1892, F. 4,607, on the claims on account of the Effective Charges of the British troops serving in India for the years 1887–88, 1888–89, and 1889–90, in which you state that the Secretary of State for India agrees to the figures as revised being laid before Lord Northbrook's Commission.

With regard to the third paragraph of your letter under reply, I am to point out that the claims for these three years have, with the sanction of the Treasury, been framed on the same lines as those for the two preceding years, on the distinct understanding that the Despatch from the Indian Government of the

25th March 1890 should not be taken into consideration on the settlement of the claims for the three years 1887–88, 1888–89, and 1889–90.

In the note accompanying your letter, Mr. Stanhope observes that certain new points are raised which involve a departure from the agreement that these claims were to be framed on the same lines as those for the years 1885–86 and 1886–87, but he is willing to admit that the arguments of the India Office on the question of the rebate for men sent out with Imperial Service, and also for men transferred to the Home batteries from the Horse and Field Artillery depôts are for the same reasons technically correct. He is therefore willing to concede the amounts claimed under those two heads, on the condition that Lord Cross will withdraw the remaining points raised in the memorandum.

The claims to be submitted to the Commission would then stand as follows:—

	1887–88.	1888–89.	1889–90.
	£.	£.	£.
Claims as agreed to in letter of 13th January 1892.	674,103	728,192	753,850
Deduct:			
For rebate (*b*) - - - -	8,167	8,244	8,88
„ (*c*) - - - -	—	—	10,762
Claims to be submitted to the Commission.	665,936	719,948	734,201

and Mr. Secretary Stanhope will be glad to hear at an early date if Lord Cross concurs in the above figures.

With regard to the last paragraph of your letter, Mr. Stanhope sees no objection to a capitation rate being fixed by the Commission for the settlement of the claims for the year 1890–91 and 1891–92, due regard being paid to the fact that far larger drafts were despatched to India in those two years than in the three preceding years now in course of settlement.

I am, &c.,
R. H. Knox.

The Under Secretary of State
for India.

— No. 4. —

(F. 1131.)

Sir, India Office, 21 March 1892.

In reply to your letter of the 19th instant, No. 7023—1336, I am directed to inform you that Viscount Cross concurs in the arrangement therein proposed by Mr. Stanhope respecting the claims on account of Army Effective Charges for the years 1887–88, 1888–89, and 1889–90, and that he accepts the figures of 665,936*l.*, 719,948*l.*, and 734,201*l.*, as those to be submitted to the Commission for the three years respectively.

I am to add that Lord Cross will be glad if a capitation rate can be fixed by the Commission for 1890–91 and 1891–92, so that the settlement of these charges may be brought up to the present date.

I have, &c.,
Horace Walpole.

The Under Secretary of State
for War.

— No. 5. —

(F. 1180.)

Sir, India Office, 31 March 1892.

In continuation of Mr. Walpole's letter of the 21st instant, I am directed to inform you that, as provision has been made in the Estimates of the Government of India for 1891–92, on account of arrears due for Army Effective Charges up to the close of the current year, the Secretary of State in Council is desirous that, if possible, they should not be carried into the ensuing year.

The following table shows the amounts accepted as due, the sums advanced in each year for 1887–88, 1888–89, and 1889–90 respectively, the payments on account of arrears, and the balance outstanding.

Years.	Accepted.	Paid.	Balance.
	£.	£.	£.
1887–88 - - -	665,936	550,000	115,936
1888–89 - - -	719,948	600,000	119,948
1889–90 - - -	734,201	650,000	84,201
Arrears - - -	—	240,000	—240,000
TOTAL - - -	2,120,085	2,040,000	80,085

For 1890–91 and 1891–92 the arrears may be estimated at 50,000*l.* in each year, subject to some deduction on account of deferred pay issued in India.

Accordingly, the sum of 175,000*l.* will be transferred to the credit of the Paymaster General at the Bank of England, on the receipt of a receivable order for the purpose.

I have, &c.,
A. Godley.

The Under Secretary of State
for War.

— No. 6. —

Sir, Treasury Chambers, 1 April 1892.

THE Lords Commissioners of Her Majesty's Treasury direct me to enclose herewith a copy of the Report of the Committee on Home Effective Charges of Her Majesty's Troops serving in India, dated the 22nd ultimo, dealing with the Accounts of the three years, 1887–88, 1888–89, and 1889–90.

My Lords understand that the Secretary of State for India in Council has already signified his agreement in the recommendations of the Committee that the claims of Her Majesty's Government for these three years should be settled by the payment by India of the sums of—

£.	
665,936 719,948 734,201	£2,120,085

But I am to inquire whether the capitation rate of 7*l.* 10*s.* per annum for all charges except deferred pay, recommended for the years 1890–91 and 1891–92, is also approved.

I am, &c.,
R. E. Welby.

The Under Secretary of State
for India.

Enclosure in No. 6.

May it Please your Lordships, 22 March 1892.

In accordance with the desire expressed in Sir Reginald Welby's letter to our chairman of the 11th June last, we have met to ascertain what payments should be made by India to this country in respect of all effective services (Home Charges), including deferred pay, of Her Majesty's Troops serving in India, for the years 1887-88, 1888-89, and 1889-90.

The claims preferred against the Indian Government for those years are shown in the accompanying papers A, B, and C. They have been framed generally upon the same basis as that adopted by us in settling the claims for the two preceding years, and, as will be seen from the accompanying correspondence* were, after some communications between the War Office and the India Office, accepted by the latter Department on the 21st instant.

* India Office to War Office, 13th January 1892.
War Office to India Office, 19th March 1892.
India Office to War Office, 21st March 1892.

In these circumstances our duty is limited to the formal task of recommending your Lordships to accept the conclusion at which the two Departments have arrived, that the claims for the three years should be settled by payments of 665,936*l.*, 719,948*l.*, and 734,201*l.* respectively.

In the latter from the India Office to the War Office of the 13th January last it is suggested that, "in view of the slight variation in the charge for the "three years, excluding deferred pay, as now to be laid before the Commission" we might be asked to recommend "a capitation rate which might be adopted, "with the understanding that it would be liable to change in the event of any "very important modification being made of the system upon which the "present charges are based." In the War Office letter of the 19th instant, it was stated that the Secretary of State "raised no objection to a capitation rate "being fixed by the Commission for the settlement of the claims for the years "1890-91 and 1891-92, due regard being paid to the fact that far larger "drafts were despatched to India in those two years than in the three preceding "years now in course of settlement."

We have considered the suggestion, and concur in recommending for the two years 1890-91 and 1891-92, a rate of 7*l.* 10*s.* per man, based on the number of men borne on the establishments of the British Forces in India.

This rate is slightly in excess of the average rate gained by dividing the ascertained charges for the three years under review by the numbers on the Indian establishments in those years, but the higher rate is fully justified by the heavier drafts despatched to India during these latter years.

This rate of 7*l.* 10*s.* would not include the charge for deferred pay which would be determined from actual returns as at present.

We have, &c.,

Northbrook.
T. L. Seccombe.
Ralph H. Knox.

G. E. Y. Gleadowe, Secretary.

APPENDIX.

CLAIM for Indian Home Charges (Effective Services) revised March 1892.

A.—1887–88.

1. Capitation on Troops embarked for India—

	Numbers Embarked.	Capitation Rate.	Amount.	TOTAL.
		£. s. d.	£.	£.
Royal Horse Artillery	313	39 10 4	12,369	
Field Artillery	1,182	37 7 7	44,182	
Garrison Artillery	1,186	25 5 7	29,981	
Cavalry	993	37 14 –	37,436	
Infantry	8,000	20 17 9	167,100	
Engineers—				
2nd Corporals	1	110 – –	110	
Sappers	7	90 – –	630	
				291,808
2. Charge for Staff of Depôts for training recruits, &c.—				
Cavalry			33,756	
Royal Horse Artillery			19,493	
Field Artillery			44,147	
Garrison Artillery			13,965	
Infantry			105,460	
Riding Establishment			5,063	
				221,884
3. Agency				3,763
4. Charge for men who deserted, died, or were discharged with less than one year's service				12,140
5. Maintenance of young Officers of Cavalry, Artillery, and Infantry on first appointment to regiments serving in India before embarkation				6,081
6. Maintenance of young Officers of Royal Engineers for India while under instruction				5,457
7. Cost of training Veterinary Surgeons for India				600
8. Cost of Examination of Candidates for Indian Medical Service				432
9. Educational Establishments—			£.	
Royal Military College			16,451	
Royal Military Academy			9,951	
Staff College			2,166	
Army Medical School			3,710	
School of Gunnery			5,063	
School of Engineering			2,664	
School of Musketry			2,422	
Artillery College			2,760	
				45,187
10. Advance of 25 days' pay to men embarked as drafts for India				9,708
11. Expenses of men awaiting discharge				22,137
12. Share of cost of Staff, &c., of Hospitals and Discharge Depôts and expenses of invalids				30,427
				649,624
13. *Deduct*—			£.	
(*a*) For men embarked with service short of the training period			2,759	
(*b*) For men embarked with more than six or nine months' service			43,602	
(*c*) For men transferred from Cavalry, Horse and Field Artillery Depôts to Home regiments and batteries			3,304	
(*d*) For men returned for further service with Colours or Reserve (including invalids who recovered)			72,141	
				121,806
				527,818
14. *Add*—				
Deferred pay			140,030	
Less amount paid by Indian Government for the British service of men discharged in India			1,912	
				138,118
		Total		665,936

B.—1888-89.

1. Capitation on Troops embarked for India—

	Numbers Embarked.	Capitation Rate.	Amount.	Total.
		£. s. d.	£.	£.
Royal Horse Artillery	353	39 13 3	14,000	
Field Brtillery	1,482	37 11 7	55,692	
Garrison Artillery	864	25 8 2	21,952	
Cavalry	936	37 16 –	35,380	
Infantry	8,611	20 19 1	180,436	
Engineers—				
Corporals	2	125 – –	250	
2nd Coporals	7	110 – –	770	
Sappers	9	90 – –	810	
				309,290
2. Charge for Staff of Depôts for training recruits, &c.—				
Cavalry			32,546	
Royal Horse Artillery			19,750	
Field Artillery			44,643	
Garrison Artillery			14,013	
Infantry			105,661	
Riding Establishment			5,119	
				221,732
3. Agency				3,386
4. Charge for men who deserted, died, or were discharged with less than one year's service				8,119
5. Maintenance of young Officers of Cavalry, Artillery, and Infantry on first appointment to regiments serving in India before embarkation				4,769
6. Maintenance of young Officers of Royal Engineers for India while under instruction				5,459
7. Cost of training Veterinary Surgeons for India				600
8. Cost of Examination of Candidates for Indian Medical Service				496
9. Educational Establishments—			£.	
Royal Military College			15,040	
Royal Military Academy			7,519	
Staff College			2,993	
Army Medical School			3,867	
School of Gunnery			4,976	
School of Engineering			2,264	
Artillery College			3,058	
				39,717
10. Advance of 25 days' pay to men embarked as drafts for India				12,107
11. Expenses of men awaiting discharge				28,080
12. Share of cost of Staff, &c., of Hospitals and Discharge Depôts and expenses of invalids				36,065
				669,820
13. *Deduct*—			£.	
(*a*) For men embarked with service short of the training period			4,298	
(*b*) For men embarked with more than six or nine months' service			44,013	
(*c*) For men transferred from Cavalry, Horse, and Field Artillery Depôts to Home regiments and batteries			3,552	
(*d*) For men returned for further service with Colours or Reserve (including invalids who recovered)			78,509	
				130,372
				539,448
14. *Add*—				
Deferred pay			183,004	
Less amount paid by the Indian Government for the British service of men discharged in India			2,504	
				180,500
			Total	719,948

C.—1889–90.

1. Capitation on Troops embarked for India—

	Numbers embarked.	Capitation Rate.	Amount.	Total.
		£. s. d.	£.	£.
Royal Horse Artillery	467	39 17 8	18,625	
Field Artillery	1,094	37 16 1	41,357	
Garrison Artillery	570	25 12 6	14,606	
Cavalry	994	37 14 6	37,499	
Infantry	8,957	21 5 2	190,410	
Engineers—				
2nd Corporals	26	110 – –	2,860	
Corps of Armourers	14	49 9 2	692	
				306,049
2. Charge for Staff of Depôts for training recruits, &c.—				
Cavalry			32,912	
Royal Horse Artillery			19,387	
Field Artillery			44,095	
Garrison Artillery			14,082	
Infantry			106,381	
Riding Establishment			3,858	
				220,715
3. Agency				3,020
4. Charge for men who deserted, died, or were discharged with less than one year's service				8,650
5. Maintenance of young Officers of Cavalry, Artillery, and Infantry on first appointment to regiments serving in India before embarkation				4,769
6. Maintenance of young Officers of Royal Engineers for India while under instruction				5,462
7. Cost of training Veterinary Surgeons for India				600
8. Cost of Examination of Candidates for Indian Medical Service				481
9. Educational Establishments—			£.	
Royal Military College			11,228	
Royal Military Academy			7,582	
Staff College			2,821	
Army Medical School			4,515	
School of Gunnery			5,422	
School of Engineering			2,319	
Artillery College			3,178	
				37,065
10. Advance of 25 days' pay to men embarked as drafts for India				11,563
11. Expenses of men awaiting discharge				33,259
12. Share of cost of Staff, &c., of Hospitals and Discharge Depôts and expenses of invalids				45,441
				677,074
13. *Deduct*—			£.	
(*a*) For men embarked with service short of the training period			1,937	
(*b*) For men embarked with more than six or nine months' service			47,322	
(*c*) For men transferred from Cavalry, Horse and Field Artillery Depôts to Home regiments and batteries			15,315	
(*d*) For men returned for further service with Colours or Reserve (including invalids who recovered)			91,491	
				156,065
				521,009
14. *Add*—				
Deferred pay			215,645	
Less amount paid by the Indian Government for the British service of men discharged in India			2,453	
				213,192
		Total		734,201

— No. 7 —

(F. 1297.)

Sir, India Office, 11 April 1892.

I AM directed to acknowledge the receipt of your letter of the 1st instant, No. 5068—92, and to acquaint you in reply, that the Secretary of State for India in Council agrees to the recommendation that the War Office claims for effective services during the three years, 1887-88, 1888-89, and 1889-90, should be settled by the payment of 2,120,085*l.*,* and also to the recommendation made by Lord Northbrook's Commission that a capitation rate of 7*l.* 10*s.* per annum per man on the Indian Establishment should be adopted for the settlement of all charges, except deferred pay, relating to the years 1890-91 and 1891-92.

	£.
1887-88 - -	665,936
*1888 89 - -	719,948
1889-90 - -	734,201

I have, &c.

The Secretary, Treasury, *Horace Walpole.*

— No. 8. —

(No. 6539—92.)

Sir, Treasury Chambers, 23 April 1892.

IN reply to Mr. Walpole's letter of the 11th instant (F. 1297), the Lords Commissioners of Her Majesty's Treasury direct me to acquaint you, for the information of the Secretary of State for India in Council, that they have signified their concurrence in the acceptance by Mr. Secretary Stanhope of the recommendations contained in the Report, dated 22nd March 1892, of Lord Northbrook's Committee, both as regards the settlement of the claims for Home effective charges, including deferred pay, of Her Majesty's troops serving in India, for the years 1887-88, 1888-89, and 1889 90, for an aggregate sum of 2,120,085*l.*, and as regards the adoption of a capitation rate of 7*l.* 10*s.* per man, borne on the Establishment of the British forces in India, for the settlement of similar claims, exclusive of deferred pay, for the years 1890-91 and 1891-92.

I am, &c.

The Under Secretary of State for India. *F. A. C. Bergne.*

— No. 9. —

The Right Honourable Viscount *Cross*, G.C.B., Secretary of State for India.

My Lord,

THE Commission appointed on the 19th February 1879, by the Lords Commissioners of Her Majesty's Treasury, in communication with the Secretaries of State for War and for India, and constituted as follows:

The Right Honourable the Earl of Northbrook, Chairman,
Sir Thomas Seccombe, K.C.S.I., C.B., as representing the Secretary of State for India in Council,
Mr. R. H. Knox, as representing the Secretary of State for War, and
Mr. W. B. Gurdon, C.B., as Secretary,

to consider "the subject of the adjustment of the claims of the War Department "against the Government of India, in respect of the effective charges incurred in "England on account of troops serving in India," having in their sixth report, dated the 22nd March 1892, recommended what payments should be made on account of those claims for the years from 1887-88 to 1891-92, and their recommendations having been accepted by the Lords of the Treasury, by the Secretary of State for War, and by the Secretary of State for India in Council I have the honour to submit to your Lordship the following observations in relation to the settlement of the claims in question for the years from 1879-80 to 1891-92, in accordance with the recommendations of the Commission.

2. In

2. In order to give a clear view of the scope of the Commission's inquiry, it is desirable to refer to the adjustments of claims of the same nature against the Government of India, from the time when the large augmentation to Her Majesty's European Forces in India occurred in consequence of the Indian Mutiny.

3. From the year 1861-62 to 1869-70, the claims of the War Office on account of home charges for effective services of Her Majesty's regiments on the India Establishment were adjusted in accordance with the recommendations of a Committee* appointed by the Secretaries of State for War and for India, by annual payments from Indian revenues of 1,000 *l.* for every 100 men of all arms in India (including all ranks), the numbers being determined by the average of 12 monthly muster rolls. Those payments did not include the cost of transport, passage money, clothing, arms, accoutrements, nor any expenses on account of the instruction of officers of the Royal artillery or Medical Services, nor any other charges which were not taken into consideration by the Committee in arriving at the average which they recommended.

* General Sir A. Tulloch, K.C.B., President.
Mr. Morgan H. Foster, Mr. C. H Anderson, representing the War Office.
Colonel Jameson, Mr. F. Sandoz, representing the India Office.

4. In their calculations that Committee acted in accordance with the practice previously existing, under which an agreed rate per man had been paid from Indian Revenues, in order to compensate the British Government for any diminution in the numbers of a regiment on disembarking in England, compared with its strength when originally embarked for India, an arrangement generally referred to as "difference of men on passage."

5. In 1869 the Secretary of State for War informed the Secretary of State for India that he considered it undesirable to continue that mode of settlement by a capitation rate, and that he desired that future claims should as far as possible "be adjusted on the principle of "actual charges." He, therefore, proposed that a Committee* of four members should meet at the War Office to make arrangements for carrying his suggestion into effect, and nominated Mr. Whiffin and Mr. Milton as members, and Mr. Day as Secretary, to represent the War Office; and the Secretary of State for India thereupon appointed Mr. Seccombe and Major-General Jameson to represent the interests of India.

* Mr. Whiffin, Mr. Milton, representing the War Office.
Mr. Seccombe, Major-General Jameson, representing the India Office.
Mr. Day, War Office, Secretary.
This Committee was referred to in the evidence taken before the Select Committee of the House of Commons in 1874 as Mr. Seccombe's Committee, he having been elected Chairman of it.

6. In a first report, dated the 11th March 1869, that Committee stated that, as considerable difficulty must attend the preparation of an exact account of the charges against India, they recommended that the system of payment by a capitation rate should be continued for the year 1869-70; and, that proposition having been agreed to, the capitation rate which would otherwise have expired in 1868-69, was continued for 1869-70.

7. In a second report, dated the 24th November 1869, the Committee stated that, as the extent of the depôt establishments was still unsettled, they had not attempted to fix a schedule of prices, and that they were of opinion that from the 1st April 1870 the War Office claims should be settled by repayment of the actual charges, on the general principles which governed the settlement of those claims from 1824 to the date of the introduction of the capitation rate. They referred to the mode of payment which had existed "for the difference of "numbers of men on passage to and from India;" and, having fixed the sums to be paid for men embarked as reliefs for India, with regiments of the line, or troops or batteries of Artillery, they stated that India would be entitled to credit at the same rates for every non-commissioned officer or soldier disembarked with regiments, troops, or batteries, who at the time of disembarkation should not be within two years of the completion of his term of service.

8. After the date of that report, propositions were made for recruiting the army on a new principle, which involved the breaking-up of the Cavalry depôt and Infantry depôt battalions, and attaching, in lieu of the former, a troop of each regiment on service to a regiment of similar equipment at home, and of the latter, two companies of each battalion abroad to a battalion at home; and

the Committee, in their third report, dated the 28th February 1870, stated what rates would be payable for Cavalry and Infantry recruits if those propositions were to be carried into effect.

9. In July 1871, Mr. R. H. Knox was appointed by the Secretary of State for War to be a member of the Committee, in succession to Mr. Whiffin, who had retired; and in December of the same year Major-General Hannyngton was appointed by the Secretary of State for India to be a member of the Committee, in the place of Sir George Jameson, deceased.

10. Until 1872 the Committee had been unable to obtain the necessary data for determining the charge to India for Artillery recruits; and, that having been supplied, they stated in a fourth report, dated 12th April 1872, what rates would be payable for those recruits. They also recapitulated the several recommendations contained in their previous reports. As to the charge for difference of men on passage, they stated that these rates are "to be chargeable "on the numbers embarked with regiments of Cavalry and Infantry and troops "and batteries of Artillery, as reliefs, and also on such non-commissioned officers "or men, if any, as may be sent from regiments, troops, and batteries not "belonging to the Indian depôts, India being reimbursed at the same rates for "every non-commissioned officer or soldier disembarked, who shall not be "within two years of the completion of his term of service. The practice of not "sending out men who have less than two years to serve should be continued; "and, in calculating the number on which the prescribed sums are to be paid "for effective men going out or returning with their corps, India will not "receive credit for men who have less than two years to serve."

11. In a letter from the War Office to the India Office, dated the 1st July 1873, is was stated that Mr. Secretary Cardwell concurred in the Committee's fourth report.

12. During the years 1871, 1872, and 1873, there was an important correspondence between the India Office and War Office, relative to the heavy rates stated in the above-mentioned reports to be chargeable against India for effective services, and to the objections urged thereto by the India Office members of that Committee; and strong representations on the subject were received by the Secretary of State from the Government of India, particularly in a Military Letter from that Government, dated the 15th May 1873, No. 94. This correspondence had not been concluded when the reports of the Committee, the correspondence between the India Office and War Office, and the Military Letter No. 94. of 1873, were referred to a Select Committee of the House of Commons, which was appointed on the 20th April 1874 "to inquire into "charges payable in this country, for which the revenues of India are "liable."

13. In addition to the charges for home effective services, that Committee inquired into other expenditure to which India had contributed, including the China, Persian, and Abyssinian wars, political agencies in China and Persia, and telegraph and postal services. In their report, dated the 28th July 1874, it was stated that they had had the benefit of the evidence taken before the Committee of the House of Commons on "East India Finance" which sat during the sessions of 1871, 1872, and 1873, and had also had before them, among other documents to be found in the Appendix to their report, the proceedings of a Committee appointed by the Secretaries of State for War and for India, "to make arrangements for adjusting from the 1st April 1869 the "charges for effective services of Her Majesty's regiments on the East India "Establishment, on the principle of actual charges, together with an unfinished "correspondence between the two Departments, in which the several matters "in dispute between them are clearly and strongly set forth;" and that they had, moreover, "had the advantage of examining, in addition to some of the "permanent officials of both Departments, His Royal Highness the Field "Marshal Commanding-in-Chief, the late Secretary of State for War, Viscount "Cardwell, the present Secretary of State for India, the Marquis of Salisbury, "and other high authorities." The report further stated (paragraph 7), "Your "Committee have received an impression from these sources, that charges have, "in some instances, been imposed upon India which ought to have been borne

"by

"by England;" and (paragraph 8), "Your Committee cannot lay down too "strongly the position that the English estimates ought not to be relieved at "the expense of the Indian revenues, but that the Secretary of State for "India in Council has the constitutional right of refusing to pay for "objects in which he considers that India has no interest. At the same "time India, as a component part of the Empire, must be prepared to "share in the cost of a system the expense of which may be enhanced for "Imperial purposes."

14. It was also stated in the report, with reference to the differences of opinion between the War Office and India Office, and to the Select Committee having been informed that steps had been taken to add to the departmental Committee an independent authority, for the purpose of bringing those differences to some satisfactory solution, and that the Government had secured the co-operation of the Right Honourable E. P. Bouverie as President of the Committee, that the Select Committee hoped that the deliberations of the proposed Committee would "assist the heads of the English Departments and the Secretary of "State for India to come to conclusions upon the charges in dispute "satisfactory both to England and to India."

15. The Secretaries of State for War and for India having agreed to refer the subject to a Committee* so constituted, it was appointed on the 7th August 1874, Mr. Bouverie as President, the other members and the Secretary being the same as on the previous departmental Committee. It was "to arbitrate between the Departments on "the differences existing between them, as to the adjustment of the Home "charges for effective and non-effective services of Her Majesty's regiments on "the Indian establishment."

* The Right Honourable E. P. Bouverie, President.
Mr. Seccombe, C.B., } India Office
Major-General Hannyngton, } Members.
Mr. Milton, C.B., } War Office Members.
Mr. R. H. Knox, }
Mr. R. S. Daye, Secretary.

16. The report of that Committee was dated the 1st June 1875. It showed what rates should be paid by India for men of each arm embarked with regiments and batteries, and what additional sums should be paid for depôt and training expenses for men embarked with drafts. It was also stated what sums should be paid for educational establishments, and for officers and non-commissioned officers of Royal Engineers.

17. In that Committee, a new proposition was made on behalf of the War Office, that the credits to India for men who disembarked in this country with regiments or batteries for further service with the colours or reserve, which up to that time had been of the same amount as was charged for men embarked for India with regiments or batteries, should be only two-thirds of the sums charged to India on embarkation, if they returned for further service and were not within six months of the expiration of service with the colours, or one-third for Infantry, and one-fifth for Cavalry or Artillery, if transferred to the reserve. That proposition was advocated on the ground that the unexpired portion of the service of men who returned from India was much less than the unexpired service of men who embarked for India, and that the men who returned were less efficient from the effects of Indian service. It was resisted by the India Office members of the Committee, who urged that it was not shown that such deterioration resulted from Indian service, and that, if it did, it was not to such an extent as to justify so serious a departure from the system, which had hitherto prevailed, of charging to India only for the "difference of men on passage," and that on the other hand it was certain that among the men embarked for India as recruits, for whom a much larger sum was charged than for men embarking with regiments or batteries, many were imperfectly trained, and many others were, in reality, old soldiers.

18. The contention on behalf of India was however overruled; and the India Office members of the Committee proposed to add a protest on the subject to the report, which was at first assented to by the President but was afterwards negatived, on the ground that as arbitrator he could not agree to the proposition.

 19. The

19. The arrangements specified in the Committee's report were, so far as related to Infantry, to take effect from the 1st April 1873, the charges for 1872–73 to be adjusted on the same principles as those for 1870–71 and 1871–72, which were at the date of the report the subject of correspondence between the War Office and India Office, and so far as related to Cavalry from the 1st April 1874, and as to Artillery for 1872-73, 1873-74, and 1874-75, on the terms specified in the report of the previous departmental (Seccombe) Committee, dated the 12th April 1872.

20. In a letter from the War Office to the India Office, dated the 12th November 1875, it was stated that the Secretary of State for War, with the concurrence of the Lords of the Treasury, accepted the decisions of Mr. Bouverie's Committee, and it was suggested that their acceptance by the Secretary of State for India might be obtained. The reply from the India Office, dated the 25th August 1876, stated that the Secretary of State for India was unable to accept the report of that Committee as a solution of the questions at issue, but that he was prepared to act upon their recommendations for the settlement of the claims up to the 31st March 1877.

21. For the years subsequent to 1869-70, when the payments of the capitation rate (as recommended by the Tulloch Committee) ceased, statements of claims had been, from time to time, transmitted from the War Office to the India Office, and advances on account had been made periodically by the India Office; but no settlement had been made until June 1878, when it was agreed by the Lords of the Treasury, in communication with the Secretary of State for War, and by the Secretary of State for India, that the advances made and agreed to be made, on estimate by the India Office, for the years from 1870–71 to 1878–79, should be accepted by the Treasury in full discharge of the War Office claims for effective services for those years. That agreement was recorded in a Treasury Minute of the 2nd July 1878, and was sanctioned by Act of Parliament, 45 & 46 Vict. cap. 79.

22. In that Minute of the 2nd July 1878, the Lords of the Treasury referred to a Memorandum prepared at the India Office in December 1877,* in which it was suggested that future claims for effective charges should be adjusted by an annual payment from Indian revenues of a rate of 6*l.* per man on the number effective in India. In a letter dated the 14th June 1878, the Secretary to the Treasury† informed the Secretary of State for India that he "was not sure, looking to the offer by "India of 6*l.* per man, and the War Office claim which" he believed "was "7*l.* 2*s.* 6*d.*, that such a compromise as 6*l.* 10*s.* per man might not meet the "fair claims on both sides." The Secretary of State for India‡ thereupon referred the subject to the Finance Committee; and in a Minute dated the 18th June 1878, the Committee recommended "that the suggested compromise of an annual rate of 6*l.* 10*s.* per "man of all arms in India, the numbers to be determined by the average of 12 "monthly muster rolls, including all ranks, be agreed to as a settlement of all "effective charges, by the War Office, on account of India for future years, and "that the arrangement should continue for a term of ten years from the "1st April 1879;" and that recommendation was adopted by the Secretary of State in Council, and was communicated to the Secretary to the Treasury on the 18th June 1878.

* Included in "Return to two Orders of the "House of Commons dated 16th August 1878." "Ordered by the House of Commons to be "printed 16th December 1878," Parliamentary Paper No. 14.

† Sir H. Selwin-Ibbetson.

‡ Viscount Cranbrook.

23. In the Treasury Minute of the 2nd July 1878 above referred to, it was stated that the Chancellor of the Exchequer § was "somewhat averse to adopting a fixed rate per man, "without some further inquiry," and that he proposed that "a Commission "should be appointed jointly by the India Office, War Office, and Treasury, "upon the basis com emplated by Colonel Stanley, in his memorandum of "December 1877, to fix the capitation rate to be paid per man, in future; and "that the rate so fixed should be in force for a certain number of years, and "then be subject to revision," and that their Lordships concurred.

§ Sir Stafford Northcote.

24. In another Minute dated the 19th February 1879, the Lords of the Treasury referred to their previous Minute of the 2nd July 1878, which provided

provided for the settlement of claims incurred in England on account of troops serving in India, in respect of past and current years, but left undetermined the basis on which claims should be adjusted after the 31st March 1879. The Minute of July had, however, indicated the course which their Lordships intended to adopt for the purpose of fixing a basis, inasmuch as it recorded the acceptance of the principle of repayment by means of a capitation rate, to be fixed by a Commission appointed jointly by the India Office, the War Office, and the Treasury, and said that the Chancellor of the Exchequer had informed them that Her Majesty's Government had requested the assistance of the Earl of Northbrook in the conduct of the inquiry, and that his Lordship had expressed his willingness to undertake the duty.

The Earl of Northbrook's Commission.

25. Their Lordships then nominated the members of the Commission, as mentioned at the commencement of this report, and stated that they had originally intended to appoint a fourth Commissioner, to represent their own Board, but that, on further consideration, they were of opinion that, in some ways, it might be more convenient that they should not be directly represented; that they had therefore decided to confine themselves to nominating one of the gentlemen of their Department to act as secretary to the Commission, and that for that duty they had selected Mr. Gurdon, C.B.

26. The Minute of the 2nd July 1878, and the papers attached to it, were to be referred to the Commission, and their Lordships stated that the chief points to be kept in view were as follows:—

"(1.) The Commission will in the first place ascertain, as nearly as possible, the amount of the effective charges incurred in this country in respect of troops serving in India.

"(2.) It is to be understood that, for the reimbursement to the Imperial exchequer, of the expenditure incurred on account of these charges, the principle of a capitation rate has been accepted.

"(3.) The Commission are asked to determine,—

"(*a*) What the rate should be.

"(*b*) What basis should be taken for arriving at the numbers on which the rate is to be payable.

"(*c*) For how long the rate should continue in force without revision."

27. Soon after entering upon the inquiry, the Commissioners, by their Secretary, addressed a letter to the Treasury (dated 29th July 1879), stating that a considerable amount of information had been collected relating to the claims of the War Office on the India Office, and that a preliminary examination had been made into the basis of the claims; that the Commissioners had observed that a Royal Commission had been appointed to consider the question of army organisation; that a Commission was also about to sit in India to assist the Government of India in determining what reductions could be made in the military charges; and that, as any changes that might result from the deliberations of those two Commissions would materially affect the calculations of the Commissioners as to the settlement of a capitation rate for a series of years, it appeared to them to be impossible to continue the inquiry, until the report of the Army Commissions in England and in India should have been presented, and their effects on the organisation of the army should be known. The Commissioners therefore recommended that, in the meantime, any payments made by the India Office to the British exchequer on account of home charges for effective services should be "on account," and subject to future adjustment.

28. On the 8th May 1880 the Treasury, in a letter to the India Office, referred to the suspension of the meetings of Lord Northbrook's Commission, and proposed to ask that Commission to resume its labours, in order to recommend a temporary arrangement, for two or three years from the 1st April 1879, to govern the payments by the India Office to the Imperial Government. The proposition was agreed to by the India Office, and the request of their Lordships was communicated to the Commission on the 10th August 1880.

First Report of Lord Northbrook's Commission, 4th October 1880.

29. The Commissioners reported on the 4th October 1880, stating reasons for confining their recommendation to the year 1879-80, for which year they considered that 500,000*l.*, to include claims for deferred pay and educational establishments, might properly be paid by the India Office and accepted by the Treasury. That recommendation was adopted on the 3rd November 1880.

30. On the 20th May 1882 it was proposed, in a letter from the Treasury to the India Office, that, as the questions of army organisation were not yet determined, Lord Northbrook's Commission should be requested to recommend a temporary arrangement for the year 1880–81, and, if there should be no prospect of an immediate decision on the larger issues at stake, also for the year 1881–82. That proposal, having been concurred in by the Secretary of State for India on the 22nd May, was communicated to the Commission in the same month.

Second Report, July 1882.

31. The second report of the Commission was made in July 1882. It was therein stated that, taking as a basis the contribution of 500,000*l.* adopted for 1879–80, and adding thereto 20,000*l.* for deferred pay and Engineer officers for 1880–81, and adding 37,000*l.* on the same accounts, and deducting 50,000*l.* for pay of Colonels of Cavalry and Infantry transferred to non-effective charges, for 1881–82, the sums payable by India for effective charges would be 520,000*l.* for 1880–81, and 487,000*l.* for 1881–82. The adoption of those recommendations was agreed to on the 10th August 1882.

32. On the 5th December 1885, Mr. G. E. Y. Gleadowe, of the Treasury, was appointed to act as Secretary to the Commission, Sir W. Brampton Gurdon having retired from the service of the Government in June 1885.

33. During the years 1884 and 1885 abstract statements of claims for 1882–83 and 1883–84 were under examination and discussion; but, as further information was still required before the claims could be dealt with by the Commission, a letter was sent on the 9th December 1885 from the India Office to the Treasury, referring to the possibility that Lord Northbrook's Commission might not then be able to make a final report as to the basis on which the home charges for effective services should be regulated in future, and expressing the opinion of the Secretary of State for India that it would be desirable that the Commission should be requested to report the amount which it would be fair to fix in respect of each of the years 1882–83, 1883–84, and if possible 1884–85, pending the submission of a complete report on the whole question. That proposition was agreed to by the Treasury, and a letter was accordingly addressed by the Secretary to the Treasury to Lord Northbrook on the 16th December 1885.

Third Report, 28th December 1885.

34. The third report of the Commission was dated the 28th December 1885. It was stated therein that the sum of 500,000*l.*, which had been recommended by the Commissioners to be paid by India in settlement of the claims for 1879–80, and was subsequently adopted as a basis for the settlement of the claims for the years 1880–81 and 1881–82, had been taken as a basis for dealing with the three subsequent years; and that, excluding 50,000*l.* for pay of Colonels of Cavalry and Infantry and the charge for deferred pay, which also had been included in 1879-80 and stood over for further investigation, and after making some other small adjustments, the sums payable for effective charges, exclusive of deferred pay, were for 1882–83, 416,971*l.*, for 1883-84, 416,628*l.*, and for 1884–85, 421,000*l.* That report was accepted in April 1886.

35. The papers relating to deferred pay for the three last-mentioned years not having been supplied by the War Office, a letter was sent on the 29th January 1887 from the India Office to the War Office, expressing the hope of the Secretary of State for India that the papers necessary to enable the Commission to proceed with the task committed to it would be furnished as soon as possible. No answer having been received from the War Office, another letter was sent from the India Office on the 23rd October, referring to the letter of the 29th January, and inquiring what progress had been made in the matter.

36. The War Office reply was dated the 10th November 1887. It stated that the investigation of the charges for deferred pay had been completed, and

it

it forwarded a statement of the claims on that account for the three years, as well as abstract statements of claims for effective services for 1885–86 and 1886–87.

37. The Commission reported as to the claims for deferred pay for 1882–83, 1883–84, and 1884–85, on the 31st July 1888, and their report was accepted. In that report the Commissioners stated, "It now remains for us to ascertain "the payments to be made by India in respect of all effective charges, including "deferred pay, for the years 1885–86 and 1886–87, and to endeavour to "establish a permanent basis on which the payments for future years may be "calculated." **Fourth Report, 31st July 1888.**

38. The War Office claims for effective services for 1885–86 and 1886–87 were without the necessary details; and, before they were fully supplied, amended claims for those years were received from that Office on the 19th and 23rd November 1888.

39. In the amended claims the charges against India, exclusive of deferred pay, were stated for 1885–86 at 728,587*l.*, after deducting 41,911*l.* as rebate for men who returned from India for further service, and for 1886–87 at 594,262*l.*, after deducting, in like manner, 47,451*l.* as rebate. The claim for 1885-86 was exceptionally large, as it included charges for the first instalment of the 10,000 men added to the British Forces in India.

40. During the discussions in the Commission as to the rebate proposed in the War Office claims, it was contended on behalf of India, that no sufficient reason was shown for crediting, in respect of men who returned from India for further service, only one third of the rates paid by India for men on embarkation with regiments or batteries, the allowance of the full rate having prevailed previous to the appointment of Sir A. Tulloch's Committee, and having been adopted in the calculations of that Committee, and in the calculations of the Seccombe Committee, which sat in the years 1869, 1870, 1871, and 1872, as mentioned in paragraphs 7 and 10 of this report. It was further argued on behalf of India, that, before any reduction of that rate could be agreed to it was necessary to ascertain what credits were due to India (1) for men embarked for India without full training; (2) for service rendered to the Imperial Government before embarkation; (3) for men sent to home batteries from India Horse and Field Artillery depôts; and (4) for men who returned to England for further service with colours or reserve. Statements showing the sums which India was thus entitled to claim as rebate were laid before the Commission; and, after much discussion, during which some modifications were made in the calculations, rebate under the four heads above mentioned was agreed to.

41. The fifth report of the Commission was dated the 22nd July 1889; and it showed that the War Office revised claims for effective services, after deducting rebate, were reduced, for 1885–86 from 728,587*l.* to 648,799*l.*, and for 1886–87 from 594,262*l.* to 512,587*l.* It also showed that the claim for deferred pay for 1885–86 was reduced from 102,985*l.* to 101,531*l.*, and for 1886–87 from 117,786*l.* to 114,950*l.* **Fifth Report, 22nd July 1889.**

42. In May 1889 a claim for 1887–88, in the same form as those which had been rendered for 1885–86 and 1886–87, was received from the War Office; and on the 7th August following another claim for the same year was received, in which a very important change was apparent, the whole cost of the Cavalry depôt and of the India depôts of Horse and Field Artillery being charged against India, instead of, as previously, the cost of the permanent staff only of those depôts, with a fixed sum for each man embarked for India, rebate being deducted under the four heads adopted in the fifth report of the Commission. In reply to a letter from the India Office dated the 29th August, which asked for detailed statements relating to the last-mentioned claim, another letter, dated the 3rd October, was received from the War Office, which forwarded a claim, also for 1887–88, with some changes of small amount, and the details which had been asked for.

 43. The

43. The figures for 1887–88 were as stated in the claims of—

	May 1889.	October 1889.	Increase in October Claim.
	£.	£.	£.
Charges - - - - -	647,164	722,713	- - - - - 75,549
Rebate - - - - -	54,835	120,642	- - - - - 65,807
	592,329	602,071	Net Increase - - 9,742

the increase of charge of 75,549*l.* in the October claim exceeding by 9,742*l.* the increased rebate which was therein credited to India.

44. Copies of the letters from the War Office dated the 7th August and 3rd October 1889, and of the claims for 1887–88 forwarded therewith, were transmitted to the Government of India with Financial Despatches dated the 3rd and 17th October 1889, Nos. 216 and 235.

45. The fifth report of the Commission was received at the India Office from the Treasury on the 11th December 1889; and a letter acknowledging its receipt was sent to the Treasury on the 8th January 1890, which stated that the Secretary of State for India in Council concurred in the proposal of the Commission "that the net claims on account of all effective services "(home charges), including deferred pay, of Her Majesty's troops serving in "India, for the years 1885-86 and 1886-87, should be 750,330*l.* and 627,537*l.* "respectively."

46. In a letter from the Treasury to the India Office dated the 15th February 1890, it was stated that their Lordships had signified to the Secretary of State for War their consent to his accepting the award of Lord Northbrook's Commission, given in their report of the 22nd July 1889; and the same letter transmitted a copy of a letter from the War Office to the Treasury, dated the 1st January 1890, in which Mr. Stanhope expressed, "with what appears to my Lords to be considerable justice, his dissatisfaction "at some of the abatements made from the claims of the War Department by "the Commission." It was stated in the War Office letter that "Mr. Stanhope "had hoped that by this time the Commission would have been able to submit "a settlement which would have been applicable to a period of several years, "and that the two years, 1885–86 and 1886-87, would have been dealt with "under it. He cannot but express disappointment that this has not been "done;" and, with reference to the payments for 1885–86 and 1886-87, which, exclusive of deferred pay, were 648,799*l.* and 512,587*l.* respectively, 1885–86 being exceptional in consequence of a large augmentation to the British forces in India, it was also stated that Mr. Stanhope "desires it may be "fully understood, should he abide by the award of the two years now dealt "with, that he is not prepared to accept, without a strong protest, a "contribution short of 600,000*l.* for any subsequent year."

47. The reply from the India Office to the Treasury letter was dated the 11th March 1890. It referred to the letter from the War Office, to the terms of the Treasury Minute which appointed the Earl of Northbrook's Commission, to the delay which was consequent on the inquiries of the Royal Commission on Army Organization and of the Indian Commission on Military Charges, and to the fact that it was only on repeated applications of the India Office* that information might be placed before the Commission, with the view of their determining a basis for the charges for future years, that on the 10th November 1887 the claims for the years 1885–86 and 1886–87 were received from the War Office, revised claims for those years being preferred in November 1888. It stated that the claim for the year 1887–88, received from the War Office in August 1889, in which material modifications of the basis were made, involving charges on India of a new and special character, with certain details in explanation

* Letter to Treasury, 9th December 1885.
Letter to War Office, 29th January 1887.
Letter to War Office, 22nd October 1887.

explanation thereof, were communicated to the Government of India in Despatches dated respectively the 20th December 1888 and the 3rd and 17th October 1889; that an answer from that Government was expected at an early date; and that it appeared to Viscount Cross that, until the opinion of the Government of India was received regarding the manner in which the claims of the War Office had been prepared, the Commission would not be in a position to determine what the capitation rate should be in accordance with the instructions under which they were appointed. It also stated, "that the "desire of Mr. Stanhope that such a rate should be fixed with no unnecessary "loss of time is fully shared by Lord Cross is evident from the letters to which "reference has been made above; but the delay which has arisen appears to "be due to the difficulty experienced by the War Office in supplying the "information needed for the adoption of a final basis for the preparation of "the claims;" and it added, with regard to the concluding paragraphs of the letter from the Treasury, "that, while admitting that the award of the "Commission may need careful examination by all parties before it is finally "accepted, it is not without surprise that the Secretary of State in Council "has read the intimation given beforehand, that the Secretary of State for "War will not be prepared to accept without a strong protest any award that "may fall short of a specified amount."

48. The reply from the Government of India, dated the 25th March 1890 (Military Department), to the Financial Despatches to that Government relating to the claims of the War Office, was, with its enclosure, transmitted to the Treasury with a letter from the India Office, dated the 30th April 1890, in which it was requested that it might be forthwith laid before Lord Northbrook's Commission, in order that they might consider the various points therein mentioned, with a view to their fixing a capitation rate for the year 1887–88 and subsequent years, a copy of the Military Letter and of its enclosure being sent also to the War Office.

49. After some correspondence between the India Office, the Treasury, and the War Office, as to delay in placing the Military Letter from India, with its enclosure, before the Commission, and as to the publication in India of a volume containing the correspondence on the subject, which had been proposed by the Government of India, that Government was informed, by a Financial Despatch dated the 26th March 1891, that the Secretary of State for War had desired that the publication should be deferred for the present.

50. In consequence of the delay above referred to, it was proposed in a letter from the India Office to the Treasury, dated the 15th April 1891, that Lord Northbrook should be invited to adjudicate on the claims for 1887–88, 1888–89, and, if possible, 1889–90, "on the same basis as before, leaving the "determination of a permanent capitation rate for a subsequent report." A copy of that letter was sent on the same day to the War Office; and on the 22nd May it was requested, in another letter from the India Office to the Treasury, that the Secretary of State for India might be informed whether that proposal was in accordance with the views of their Lordships, or what alternative course they would prefer.

51. Before any answer was received to either of those letters, the War Office transmitted to the India Office, with a letter dated the 27th May, claims for the years 1888–89 and 1889–90, "prepared on exactly the same lines as "that for the year 1887–88;" and it was stated that Mr. Secretary Stanhope presumed it would be unnecessary to refer them to the Government of India before they were dealt with by Lord Northbrook's Commission. The reply of the Indian Office to that letter was dated the 9th June 1891; and it stated that it would, in the opinion of the Secretary of State for India, be sufficient that the observations of the Government of India on the claim for 1887–88 should be laid before the Commission, and that he saw no reason why they should not be requested to report on the claims for the years 1887–88, 1888–89, and 1889–90.

52. The reply of the Treasury to the India Office letter of the 15th April was dated the 11th June 1891. It stated that their Lordships agreed to the proposal contained in that letter, and that "they had accordingly invited Lord

" Northbrook to adjudicate on the claims for the years 1887–88, 1888–89, and, " if possible, 1889–90, on the same basis as before, leaving the question of a " permanent rate for subsequent consideration."

53. With reference to that letter, it was stated in the reply from the India Office, dated the 24th June, that the claims for 1887–88, 1888–89, and 1889–90, received from the War Office, which had been presented to the Secretary of Sate for India in Council, were prepared, not on the basis on which the accounts were settled up to the 31st March 1887, but on the new basis first adopted in the claim for 1887–88; and it was suggested " that the " War Office should be requested to prepare fresh claims for the three years on " the basis upon which the accounts for 1885–86 and 1886–87 were finally " settled, and to lay them without delay before the Commission."

54. The reply from the Treasury to that letter was dated the 1st July 1891. It stated that their Lordships desired to say that a misunderstanding seemed to have arisen as to the force of the words " on the same basis as before," used in the India Office letter of the 11th April 1891, and in the Treasury reply of the 11th June; that it was the intention of their Lordships " that the " adjudication should be made on the same basis, *i.e.*, should follow the same " lines and method as before, not that the claims adjudicated upon should " necessarily resemble the claims of previous years in every particular;" that " if the claims prepared by the War Office for the years in question contain " any new feature for which there was no precedent in previous claims," it would " be for the Commissioners to judge whether it should be admitted or " not, in whole or part;" and that their Lordships were " not prepared to " anticipate their decision by directing a revision of the claims beforehand."

55. The letter from the India Office to the Treasury dated the 13th July acknowledged the receipt of that letter, and stated that, in the opinion of the Secretary of State in Council, the claims " should be submitted to the Earl of " Northbrook's Commission 'on the same lines and method as before,' and " without any new features, for which there is no precedent in previous claims;" and that, " unless this plan is adopted, Viscount Cross must press that the " Commission may be furnished with the views of the Government of India, as " contained in the letter forwarded to " the Treasury " on the 30th of April " 1890."

56. The Treasury, on the 18th July, acknowledged the receipt of that letter, and transmitted to the India Office a copy of a letter which had that day been addressed from the Treasury to the Earl of Northbrook. It referred to the Treasury letter to his Lordship of the 11th June, requesting his Lordship's Commission to adjudicate on the claims of the War Department upon India, for Army Home Effective Charges, for the years 1887–88 to 1889–90; and stated that, " at the repeated request of the Secretary of State for India in " Council, they now referred to his Lordship's Commission for consideration, " so far as might be deemed fit, in connection with the claims in question," a copy of the letter from the Government of India of the 25th March 1890, with its enclosure, " calling in question the principles on which the claims of " the War Department are founded, and maintaining that they are not such as " should govern the relations between the United Kingdom and India." It is also stated that " these documents have been before my Lords since April 1890, " but their Lordships have hitherto declined to refer them to " his " Lordship's " Commission, because, in their opinion, they introduced political and general " considerations which are outside the purview of the Commission. Finding, " however, that the Secretary of State for India in Council insists upon their " reference as a preliminary to the consideration of the claims for the three " years in question, my Lords, whilst retaining the above opinion, have no " alternative but to refer them to " his " Lordship's Commission, in conjunction " with a copy of a letter and memorandum from the War Office of the " 13th August 1890, commenting thereon."

57. Another letter from the Treasury, dated 24th of July, forwarded to the India Office copies of a letter from the War Office, dated the 13th August, and of a War Office Memorandum, relating to the Military Letter from the Government of India, dated the 25th March 1890. That letter and memorandum,

memorandum, and copies of further correspondence with the Treasury and War Office, regarding the payments to be made in this country on account of effective charges, were forwarded to the Government of India with a financial despatch, dated the 27th August 1891, in which it was stated that the Secretary of State for India did not think it necessary, at any rate in the present stage, to comment on the views expressed by the War Office.

58. On the 24th October 1891, a letter was received at the India Office from the War Office, in which it was stated that, in accordance with instructions contained in a Treasury letter to the War Office, dated the 1st October, amended claims were then forwarded for the Indian Home charges (effective services) of the British troops serving in India, for the years 1887–88, 1888–89, and 1889–90, in substitution of those forwarded to the India Office in War Office letters of 3rd October 1889 and 25th May 1891 ; that the present claims had " been prepared on the same lines as those for the years 1885–86 and " 1886–87, a rebate being allowed in certain cases, in accordance with the award " of Lord Northbook's Commission on the claims for those two years ; " that the appendices, forwarded with the original claims for the three years then under consideration, show the details which form the basis of the several charges ; and that " the accompanying memorandum " (enclosed therewith) furnished " an explanation of the few cases where a difference in the amount necessarily " exists."

59. It was also stated that "As it is understood to be the wish of Lord " Northbrook's Commission that the claims for those years should not be " submitted for their award until the two Departments concerned " had " agreed " upon the correctness of the amounts, it was requested that the Secretary of " State for India in Council might be pleased to inform Mr. Secretary Stanhope " whether he " accepted the figures then " put forward, and was willing to allow " the claims as they stood to be submitted to the Commission for " adjudication."

60. A departmental examination of the claims was thereupon made in communication with the War Office ; and, although there were a few items in the charges and rebate which were left to be dealt with by the Commission, such an agreement was arrived at as admitted of a letter being sent from the India Office to the War Office on the 13th January 1892, in reply to the War Office letter of the 24th October 1891, stating that, subject to alterations respecting certain details, the Secretary of State for India accepted the figures as correct, on the basis adopted, and according to the statements furnished by the War Office, and that he agreed to their being laid before the Commission. It was requested, in the same letter that, in continuation of the military letter from the Government of India dated the 25th March 1890, which had been communicated to the Commission, a note enclosed in the India Office letter might be laid before them for their consideration, It added that, in view of the very slight variation in the charges for the three years,* excluding deferred pay, as then to be laid before the Commission, the possibility was suggested of their recommending a capitation rate, which might be adopted with the understanding that it would be liable to change in the event of any very important modification being made of the system upon which the present charges were based.

	£.
*1887–88	535,985
1888–89	547,692
1889–90	540,658
Average	541,445

61. From the " note " referred to in that letter, it appeared that Mr. Waterfield had shown that, if the rebate for men embarked for India, after service rendered to the Imperial Government before embarkation, had been calculated according to the plan adopted by the Commission, in respect of the claims for 1885–86 and 1886–87, the rebate under the second head would have been increased by 8,167*l.* for 1887–88, 8,244*l.* for 1888–89, and 8,887*l.* for 1889–90 ; and that, if the third head of rebate for excess of men sent to home regiments or batteries over those sent from home regiments or batteries to India, had been calculated in like manner, the rebate would be increased by 10,762*l.* for 1889-90. That proposition was not, however, agreed to by the War Office, and stood over to be dealt with by the Commission.

 62. A subsequent

62. A subsequent examination as to rebate showed that the credit under the third head, for excess of men sent from home regiments or batteries to India, was not in accordance with the calculation by the Commission for 1885–86 and 1886–87; and that the rebate proposed by the War Office under that head should be increased by 4,607*l.* for 1887–88, by 9,181*l.* for 1888–89, and by 13,161*l.* for 1889–90. On this being explained to the War Office by Mr. Waterfield, it was agreed that the increased rebate for which (as mentioned in in the preceding paragraph) he had contended under the second and third heads, amounting to 36,060*l.*, should be conceded, if the further claim above-mentioned, amounting for the three years to 26,949*l.*, were not pressed; and, with the sanction of the Secretary of State for India, that arrangement was agreed to on the 17th March, as stated in a letter from Mr. Waterfield to Mr. Knox on that day.

63. On the 19th March 1892 the War Office acknowleged the receipt of the India Office letter, dated the 13th January, as to the War Office claims for the years 1887–88, 1888–89, and 1889–90, and stated, with reference to the 3rd paragraph of that letter, that the claims for those three years "had, with "the sanction of the Treasury, been framed on the same lines as those for the "two preceding years, on the distinct understanding that the Despatch from the "Indian Government of the 25th March 1890 should not be taken into con-"sideration in the settlement of the claims for the three years 1887–88, 1888–89, "and 1889–90." It also stated that, in the note accompanying the letter from the India Office, Mr. Stanhope observed "that certain new points" were "raised, which involve a departure from the agreement that these claims were to "be framed on the same basis as those for the years 1885–86 and 1886–87; "but he is willing to admit that the argument of the India Office on the question "of the rebate for men sent out with Imperial service, and also for men trans-"ferred to the home batteries from the Horse and Field Artillery depôts, are, "for the same reasons, technically correct;" and that he was "therefore willing "to concede the amounts claimed under these two heads, on the condition that "Lord Cross will withdraw the remaining points raised in the memorandum."

"The claims to be submitted to the Commission would then be as follows:—

	1887–88.	1888–89.	1889–90.
	£.	£.	£.
"Claim as agreed to in letter of 13th January 1892.	674,103	728,192	753,850
"Deduct for rebate (*b*) - - -	8,167	8,244	8,887
Ditto - ditto (*c*) - - -	—	—	10,762
"Claims to be submitted to Commission - - £.	605,936	719,948	734,201

"and Mr. Secretary Stanhope" would "be glad to hear, at an early date, if "Lord Cross concurs in the above figures."

64. It was also stated, "with regard to the last paragraph of" the India Office letter, that Mr. Stanhope saw "no objection to a capitation rate being "fixed by the Commission for the settlement of the claims for the years 1890–91 "and 1891–92, due regard being paid to the fact that far larger drafts were "despatched to India in those two years than in the three preceding years now "in course of settlement."

65. The reply from the India Office was dated the 21st March. It stated that Viscount Cross concurred "in the arrangement therein proposed by Mr. Stanhope "respecting the claims on account of Army effective charges for the years "1887–88, 1888–89, and 1889–90; and that" he accepted "the figures of "665,936*l.*, 719,948*l.*, and 734,201*l.*, as those to be submitted to the Commission "for the three years respectively;" and it added that Lord Cross would be glad if a capitation rate could "be fixed by the Commission for 1890–91 and 1891–92, "so that the settlement of those charges" might "be brought up to the present "date."

66. At

66. At the request of Lord Northbrook, conveyed in a letter from Mr. Gleadowe on the 21st March, with which he enclosed prints of the claims for 1887–88, 1888–89, and 1889–90, as finally agreed upon between the India and War Offices, the Commission met at His Lordship's house on the 22nd March.

67. Lord Northbrook referred to the agreement by the Secretaries of State for War and for India as to the figures to be placed before the Commission for the years 1887–88, 1888–89, and 1889–90, and to the desire expressed by the Secretary of State for India, and agreed to by the Secretary of State for War, that a capitation rate might be fixed for the two following years, 1890–91 and 1891–92.

68. The fact was mentioned that, in calculating the rebate under the third head for the three years, there had been a departure from the method of calculation adopted for the years 1885–86 and 1886–87, and that in consequence the rebate was less by 26,949*l.* than might be claimed on behalf of India; but, as the amount was not very large, and the War Office had conceded a larger sum which had been previously claimed by the India Office under the second and third heads, but not agreed to by the War Office, and as moreover it was of very great importance to settle the claims without further delay, and the draft report of the Commission stated that the claims for the three years had been framed *generally* on the same basis as that adopted by the Commission in settling the claims for the two preceding years, no objection was offered to the arrangement.

69. In regard to the settlement of the claims for 1890–91 and 1891–92 by a capitation rate, abstracts of the claims for those years, in the same form as those previously dealt with for previous years, were before the Commission; and they agreed to recommend, for the settlement of the claims for those two years, a rate of 7*l.* 10*s.* per man per annum, based on the number of men borne on the establishment of the British forces in India, observing that that rate is slightly in excess of the average shown by dividing the charges for the three years under review by the numbers on the Indian establishment, the higher rate being justified by the heavier drafts despatched to India in the later years. The rate would not include the charge for deferred pay, which would be determined from actual charges as at present.

70. The Commission reported accordingly on the 22nd March 1892. Sixth Report, 22nd March 1892.

71. On the 1st April the Treasury forwarded to the India Office a copy of the report of the Commission, and stated that their Lordships understood that the Secretary of State for India in Council had already signified his agreement in the recommendations of the Commission that the claims of Her Majesty's Government for the years 1887–88, 1888–89, and 1889–90, should be settled by the payment by India of the sums of 665,936*l.*, 719,948*l.*, and 734,201*l.*, making together 2,120,085*l.*, and inquiring whether the capitation grant of 7*l.* 10*s.* per annum for all charges, except deferred pay, recommended by the Commission for the years 1890–91 and 1891–92, was also approved.

72. In the reply from the India Office, dated the 11th April, it was stated that the Secretary of State for India in Council agreed to the recommendations made by the Commission that the claims for effective services during the three years 1887–88, 1888–89, and 1889–90, should be settled by the payment of 2,120,085*l.*,* and also to their recommendation that a capitation rate of 7*l.* 10*s.* per annum per man on the Indian establishment should be adopted for the settlement of all charges, except deferred pay, relating to the years 1890–91 and 1891–92.

	£.
*1887–88	665,936
1888–89	719,948
1889–90	734,201
£.	2,120,085

73. A letter from the Treasury to the India Office, dated the 23rd April, stated that their Lordship's "had signified their concurrence in the acceptance "by Mr. Secretary Stanhope of the recommendations contained in the report "dated the 22nd March 1892, of Lord Northbrook's Commission, both as regards "the settlement of the claims for home effective charges, including deferred pay "for the years 1887–88, 1888–89, and 1889–90, for an aggregrate sum of "2,120,085*l.*, and as regards the adoption of a capitation rate of 7*l.* 10*s.* per man "borne

" borne on the establishment of the British forces in India for the settlement of " similar claims, exclusive of deferred pay, for the years 1890-91 and " 1891-92."

74. From a comparative statement annexed to this report, showing the payments to the British Exchequer in settlement of the claims of the War Office for effective services during the years which have been dealt with by Lord Northbrook's Commission, it appears that, for the years from 1879-80 to 1884-85, the charges to India (exclusive of deferred pay, which is shown under its proper head for years from 1879-80 to 1881-82, of annual charges of 50,000*l.* for Colonels of Calvalry and Infantry, which were transferred to non-effective charges after 1880-81, and some other exceptional items,) were 421,000*l.* per annum, and that, as the average establishment of the British forces in India for the six years (according to statements in the India Office) was 62,249, the sums paid were equal to an average annual rate of 6*l.* 15*s.* per man.

75. The year 1885-86 was the first for which claims with the necessary details were before the Commission, and it was exceptional, inasmuch as during that year the first instalment of an augmentation of 10,000 men to the British force embarked for India. That increase of numbers added much to the capitation charge for that year; and, as the modification in the establishment was not known, any calculation of a rate, under such circumstances, would be liable to mislead.

76. For the succeeding four years, from 1886-87 to 1889-90, the sums awarded were:—

For 1886-87, 512,587*l.*, the Establishment being 72,422, equal to a rate of 7*l.* 1*s.* per man.

For 1887-88, 527,818*l.*, the Establishment being 72,367, equal to a rate of 7*l.* 6*s.* per man.

For 1888-89, 539,448*l.*, the Establishment being 72,369, equal to a rate of 7*l.* 9*s.* per man.

For 1889-90, 521,009*l.*, the Establishment being 72,387, equal to a rate of 7*l.* 4*s.* per man.

These rates are calculated on the full establishment of each year; and, in the event of a rate being determined on for future years, it would be important to provide that for any men deficient in India at the end of the transport season a corresponding reduction would be made in the amount paid.

77. The War Office claim for the year 1886-87 amounted to 594,262*l.*, which, for the establishment of 72,422 men, was equivalent to a rate of 8*l.* 4*s.* per man. The award of the Commission gave 512,587*l.*, equal to a rate of 7*l.* 1*s.* per man. The reduction of 81,675*l.* in the claim for that year was, with the exception of 7,808*l.* in minor items, wholly due to the decision of the Commission that rebate should be credited to India, not only for men disembarked in England for further service, the amount of which was increased, but also under the three other heads already referred to in this report. In the War Office claims of October 1891 for 1887-88, 1888-89, and 1889-90, as well as in the claims for 1890-91, and 1891-92 received subsequently, rebate under the heads above-mentioned was included, and that may probably be regarded as indicating that the same mode of dealing with the question of rebate will, in future, be observed.

78. There was, however, a very important change in the claims of the War Office of the 3rd October 1889, for 1887-88, and of the 27th May 1891, for 1888-89 and 1889-90, in regard to the depôts of Cavalry and Horse and Field Artillery, by charging to India the entire cost of those depôts, instead of the cost of the permanent staff only, with a fixed sum for each man embarked for India; but at the request of your Lordship, new claims were submitted on the same lines and method as for previous years, without any new feature for which there was no precedent. Looking to the heavy charge to India for the depôts, that for the Cavalry being 34,490*l.* for 1891-92, having risen to that sum from 29,123*l.* in 1885-86, those for the Horse Artillery being 19,948*l.*, and for the Field Artillery 38,805*l.* for 1891-92, and considering that India cannot exercise

exercise any control over either the distribution of the recruits or the recruiting agency or over the strength of the establishment for which India alone pays, or by seeing that the numbers of officers, men, and horses are actually present at, and solely employed on, the work of those depôts throughout the year, I venture to suggest that it may be worthy of consideration whether some steps might not be taken to obtain further information than is now possessed at the India Office in regard to those depôts.

I have, &c.
T. L. Seccombe.

18 July 1892.

STATEMENT showing the claims of the War Office for Home Charges for effective services of Her Majesty's Forces on the India Establishment; the sums awarded by the Earl of Northbrook's Commission; the sums which it is necessary to deduct from or add to the awards of that Commission, in order to compare the awards for effective services, under corresponding heads; the charge proper to each year after making those adjustments; the number of officers and men on the India Establishment; the rates per man to which the charges, as adjusted, are equal; the deferred pay; and the total sum paid by India for effective charges and deferred pay in each year from 1879–80 to 1889–90, when the rate of 7*l.* 10*s.* for 1890–91 and 1891–92, exclusive of deferred pay, was awarded.

Years.	Effective Services.						Deferred Pay.	Payments for effective services as awarded by Commission, including Deferred Pay.
	War Office Claims.	Award by Commission.	Exceptional claims to be deducted or added for comparison. See reports of Commission.	Charge after adjusting exceptional claims.	Establishment of British Forces in India.	Rate per man to which the payments as adjusted are equal.		
	£.	£.	£.	£.	£.	£. s. d.	£.	£
1879–80	—	500,000	(*b*) 79,000	421,000	62,890	Average of the 6 years 62,249 equal to a rate of 6 15 0	(*h*) 29,000	See notes *b*, *c*, and *d*.
1880–81		520,000	(*c*) 99,000	421,000	62,822		(*h*) 44,000	
1881–82	Accounts with necessary details not before the Commission.	487,000	(*d*) 66,000	421,000	62,795		(*h*) 59,000	
1882–83		416,971	(*e*) 4,029	421,000	61,690		97,714	518,714
1883–84		416,628	(*f*) 4,372	421,000	61,710		163,153	584,153
1884–85		421,000	—	421,000	61,587		101,338	522,338
1885–86	728,587	648,799	—	648,799	61,593	(*g*)	101,531	750,330
1886–87	594,262	512,587	—	512,587	72,422	7 1 0	114,950	627,537
1887–88	Claim of 3 Oct. 1889 602,071	—	—	—	—	—	—	—
	Oct. 1891 536,452 (*a*)	527,818	—	527,818	72,367	7 6 0	138,118	665,936
1888–89	27 May 1891 580,937	—	—	—	—	—	—	—
	Oct. 1891 548,103 (*a*)	539,448	—	539,448	72,369	7 9 0	180,500	719,948
1889–90	27 May 1891 595,312	—	—	—	—	—	—	—
	Oct. 1891 547,948 (*a*)	521,009	—	521,009	72,387	7 4 0	213,192	734,201
1890–91	Mar. 1892 553,206	£7 10 p. man	—	—	72,429	7 10 0	(*i*)206,219	—
1891–92	Mar. 1892 583,484	£7 10 p. man	—	—	72,496	7 10 0	(*i*)210,000	—

Notes.—(*a*) On the same basis as the awards by the Commission for 1885–86 and 1886–87.
(*b*) As shown in the reports of the Commission. Deferred pay £29,000. Pay of Colonels of Cavalry and Infantry paid to the Imperial Government as a non-effective charge after 1880–81 £50,000.=£.79,000.
(*c*) Deferred Pay £44,000. Colonels of Cavalry and Infantry as above, £50,000. Engineer Officers on Account of Officers not sent to India, £5,000.=£99,000.
(*d*) Deferred Pay £59,000, charged separately after this year. Engineer Officers as above, £7,000.=£66,000.
(*e*) Fines for drunkenness which had been erroneously remitted to War Office £4,029, deducted from charge for effective services for this year.
(*f*) Fines for drunkenness which had been erroneously remitted to War Office £4,372, deducted from charge for effective services for this year.
(*g*) The returns from India do not show the increase of establishment for this year, and, as the charge, which included cost of augmentation of force, was exceptional, any calculation of a rate would be liable to error.
(*h*) See notes *b*, *c*, and *d*.
(*i*) These sums are "estimated" in the War Office claims, and the actual payments will be subject to reduction on account of deferred pay issued in India or at the India Office, for a portion of which the Imperial Government is liable.

T. L. Seccombe.

18 July 1892.

— No. 10. —

(F. 3209.)

Sir, India Office, 4 August 1892.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter, dated the 18th of July, giving a detailed report of the circumstances which led to the appointment, in 1878, of the Commission over which the Earl of Northbrook has presided, for the settlement of the contribution to be made by India on account of Army Effective Charges in England, and explaining the effect of the six reports made by that Commission, under which the payments have been determined up to the 31st of March last.

Viscount Cross desires me to express to you the high appreciation entertained by his Lordship in Council of the ability and energy which you have brought to bear on the questions laid before the Commission the knowledge derived from your long experience; and, in conveying to you his Lordship's sincere thanks for the manner in which you have discharged the duty that you gratuitously undertook, I am directed to state that he feels assured of your satisfaction at feeling how large a sum you have saved to the revenues of India, in the final portion of the service, exceeding 63 years, which you have rendered to that country.

As it is understood that, owing to your residence at a distance from London, you must have incurred considerable expense in the course of the inquiry, I am instructed to request your acceptance of a cheque for two hundred guineas, which the Accountant General will be instructed to forward to your address.

I have, &c.,
A. Godley.

Sir Thomas L. Seccombe,
K.C.S.I., C.B.

INDIA (HOME CHARGES).

RETURN

To an Address of the HOUSE of LORDS, dated 15th May 1893,

FOR

COPY of a Letter from the Secretary of State to the Governor General of India in Council (Financial), No. 152, of 18th August 1892.

(*The Earl of Northbrook.*)

Ordered to be printed 9th June 1893.

[*Price* 3½ *d.*]

(137.) *Under* 4 *oz*

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed,* 12 *May* 1893.

LIST.

1891-92.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1891 to 31st March 1892 - - - - - p. 2

No. 2.—Report of the Auditor upon the Indian Home Accounts, from 1st April 1891 to 31st March 1892, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - p. 24

No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1891 to 31st March 1892, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - - - - - - - - - - - - p. 27

No. 4.—Statement of the Net Expenditure and Receipts on account of the Royal Indian Engineering College, during the Year ended 31st March 1892 - - - - p. 28

No. 5.—Account of the Charges and Receipts in respect of the Indian Troop Service, during the Year ended 31st March 1892 - - - - - - - - - - p. 29

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1891-92 - - - - p. 30

1892-93.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1892 to 31st March 1893 - - - - p. 40

No. 8.—Statement showing New or Increased Salaries or Pensions granted or created in England, between 1st April 1892 and 31st March 1893 - - - - - - - p. 48

No. 9.—Account showing the Total Amount of Indian Debt raised in England, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March 1892; the Debt and Charge created in the Year ended 31st March 1893; the Debt and Charge and the Annuities reduced in that Year; and the Total Amount of Debt, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March 1893 - - - - - - - - - - - - - - - - p. 50

No. 10.—List of the Establishment of the Secretary of State in Council of India; and Estimate of the Amount required in the Year ending 31st March 1894, to pay the Salaries and other Expenses of the India Office, and of the Office of the Auditor of the Accounts of the Secretary of State in Council - - - - - - - - - - - p. 53

India Office,
11 May 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

No. 1. - - - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Balance on the 1st April 1891 - - -							3,835,050	9	
REVENUE:									
INTEREST:									
Interest realised from investment of Cash Balance - -	58,312	8	–						
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland -	153	13	6						
				58,466	1	6			
TELEGRAPH:									
Indo-European Telegraph:									
Message Revenue - - - - - - -	12,110	5	2						
Miscellaneous Receipts - - - - - -	434	16	6						
				12,545	1	8			
MEDICAL:									
Royal India Lunatic Asylum, Ealing:									
Pay, Pensions, &c., of Inmates, appropriated to their Maintenance -	2,100	11	–						
Sale of Farm Produce, &c. - -	91	1	3						
				2,191	12	3			
On account of the Maintenance of two Lunatics in Broadmoor Asylum - - - - - - -	116	18	10						
				2,308	11	1			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Sale Proceeds of Books, Maps, &c. - - - - - - - - -				505	10	7			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -	8,424	16	11						
Subscriptions in respect of the India Office Provident Fund - - - - - - - - - -	1,426	16	3						
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:									
Bengal Civil Service Annuity Fund - - - - -	1,538	5	4						
Madras Civil Service Annuity Fund - - - - -	22	4	8						
Bombay Civil Fund: Annuity Branch - - - - -	135	14	11						
Bengal Civil Fund - - -	1,325	2	9						
Madras - ditto - - -	172	8	10						
Bombay Civil Fund: Provident Branch - - - - -	922	16	7						
Bengal Military Orphan Society -	23,723	8	9						
Bengal Military Fund - -	33,274	16	1						
Madras - ditto - - -	16,252	16	4						
Bombay - ditto - - -	11,484	6	8						
Madras Medical Fund - -	127	17	10						
Indian Navy Fund - - -	1,035	11	2						
				90,015	9	11			
Subscriptions towards Indian Civil Service Family Pensions - - - - - -				737	10	8			
				100,604	13	9			
Carried forward - - - £.				174,429	18	7	3,835,050	9	

- - - - - - - - - - No. 1.

of the GOVERNMENT of *India*, from 1st April 1891 to 31st March 1892.

DISBURSEMENTS.

EXPENDITURE:	£.	s.	d.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	720	6	4
OPIUM:			
Stores for India: For the Behar and Benares Opium Agencies - - - - - - -	726	7	–
SALT:			
Stores for India: For the Salt Department, Madras, &c. - - - - - - - -	750	3	8
STAMPS:			
Stores for India - - - - - - - - - - - - - - - - -	34,105	8	2
EXCISE:			
Stores for India: Hydrometers, &c. - - - - - - - - - - - - -	53	5	7
CUSTOMS:			
Stores for India - - - - - - - - - - - - - - - - -	33	16	5
FOREST:			
Expenses attending the Examination of Candidates for the Indian Forest Department, Passages to India on appointment, &c. - - - - - - - - - - - -	741	14	1

	£.	s.	d.	£.	s.	d.	£.	s.	d.
INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13, TO RAILWAYS):									
Interest on Loans contracted in England:*									
India 3½ per Cent. Stock - - - - - -				1,818,796	8	5			
India 3 per Cent. Stock - -	571,062	14	5						
Less—Chargeable against Companies on Advances (*see* p. 13)	157,919	3	7						
				413,143	10	10			
India 5 per Cent. Stock (accrued prior to 5th July 1880)				20	13	11			
India 4 per Cent. Stock (accrued prior to 5th October 1888)				30	14	4			
India Debentures - - - - - - - -				143,727	10	–			
							2,375,718	17	6
Discount Sinking Fund, in redemption of Debt incurred in excess of Money raised:									
Investment in 8,057*l.* 18*s.* 5*d.* India 3½ per Cent. Stock of the sum applicable to this purpose - - - - - - - -							8,588	14	3
Discount on the issue and sales of 4,600,000*l.* India 3 per Cent. Stock -							254,353	7	4
Commission on Renewal of India Debentures - - - - -							626	11	3
									2,639,287 10 4
INTEREST ON OTHER OBLIGATIONS:									
Interest on Deposits in Regimental Savings Banks of men returned from India - - - - - - - - - - - - - - -							–	–	–
									57 8 3
POST OFFICE:									
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - - -							59,900	–	–
Pay and Expenses of Indian Delegate at the International Postal Congress at Vienna - - - - - - - - - - - -							457	13	3
							60,357	13	3
Stores for India - - - - - - - - - - - - -							35,963	15	6
									96,321 8 9
Carried forward - - - £.									2,772,797 8 7

* Total Interest on Loans contracted in England :—

	£.	s.	d.
India 3½ per Cent. Stock - - - -	2,248,936	14	3
India 3 per Cent. Stock - - - -	908,347	1	11
India 5 per Cent. Stock (prior to 5th July 1880) - - - - - - -	20	13	11
India 4 per Cent. Stock (prior to 5th October 1888) - - - - - - -	30	14	4
India Debentures - - - - -	143,727	10	–
East Indian Railway Debenture Stock - -	64,604	4	11
Eastern Bengal Railway Debenture Stock -	13,946	7	5
Oude and Rohilkund Railway Debentures and Debenture Stock - - - - - -	103,812	1	10
South Indian Railway Debentures and Debenture Stock - - - - - -	54,283	18	11
£.	3,537,709	7	6

Charged in the Account as follows:—

	£.	s.	d.	£.	s.	d.
Under Interest on Ordinary Debt (as above) -						2,375,718 17 6
Under Railway Revenue Account (page 13):						
State Railways—Interest on Debt - - - -	1,005,952	3	6			
Deduct—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12)	1,880	17	1			
				1,004,071	6	5
State Railways — Interest chargeable against Companies on Advances - -	157,919	3	7			
						1,161,990 10 –
£.						3,537,709 7 6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		174,429 18 7	3,835,050 9 5
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MISCELLANEOUS:			
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	918 18 –		
Miscellaneous Fees, &c. - - - - - - -	1,044 12 3		
Sale Proceeds of Unserviceable Stores, and receipts on sundry Accounts - - - - - - - -	112 1 6		
	2,075 11 9		
Miscellaneous Receipts connected with the Supply of Stores to India:			
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds) -	£. s. d. 4,587 15 8		
Recoveries in respect of Stores lost in transit to India - - -	4,769 2 –		
Recoveries on account of detention of Lighters, &c. - - -	435 5 –		
Sale Proceeds of Sawdust, &c. -	148 8 10		
Repayment of Expenses incurred in respect of Malt Liquor and other Stores purchased on behalf of the Imperial Government - -	182 6 5		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - -	350 17 9		
	10,473 15 8		
RAILWAYS:		12,549 7 5	
STATE RAILWAYS:			
East Indian Railway: Rent of Premises occupied by the Company - - - - - - -	230 – –		
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Receipt from the Company, being the Government share of surplus profits for the year 1890, taken in reduction of the Company's Debt for Advances of Interest - - - - - - - -	995 1 5		
		1,225 1 5	
BUILDINGS AND ROADS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College:			
Fees and Caution Money received from Students	24,380 – –		
Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - -	2,816 17 7		
		27,196 17 7	
Carried forward - - - £.		215,401 5 –	3,835,050 9 5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	2,772,797 8 7
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
TELEGRAPH:		
Indo-European Telegraph:	£. s. d. £. s. d.	
Payments in respect of Revenue:		
Message Revenue - - -	11,037 3 1	
Joint Purse Agreement - -	21,079 7 6	
Australasian Message Fund - -	2,785 10 5	
	34,902 1 –	
Other payments:		
Absentee Allowances - - -	1,294 6 2	
Expenses of Constantinople Office -	343 3 8	
Advances of Pay, Passages, and Contingencies - - - - -	1,365 15 2	
Stores - - - - - - -	13,452 6 2	
	16,455 11 2	
	51,357 12 2	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39 - - - - - -	18,027 – –	
Indian Telegraph Department:	£. s. d.	
Absentee Allowances - - - - - - -	5,413 13 6	
Passages to India of Officers of the Department on appointment, &c. - - - - - - - -	107 16 9	
	5,521 10 3	
	74,906 2 5	
Telegraph Lines in India—Stores for India - - - - - -	83,211 15 11	
		158,117 18 4
MINT:		
Cost of Assay of Indian Coins - - - - - - - - -	31 5 –	
Stores for India - - - - - - - - - - - -	11,333 16 6	
		11,365 1 6
GENERAL ADMINISTRATION:		
England:	£. s. d.	
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - - - - - - - - -	136,588 12 4	
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52	6,837 10 2	
Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - - - -	24,160 – 7	
Law Charges - - - - - - - -	547 1 11	
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - - -	43,846 18 11	
Postage of Despatches to and from India - - -	1,211 10 7	
Telegrams to India - - - - - - - -	4,095 4 11	
Expenses of Cataloguing the Records of the India Office	229 1 10	
Office Contingencies: Rates, Taxes, Coal, Gas, Candles, Furniture and Repairs, Books, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms, and various petty Charges -	11,746 6 –	
	229,262 7 3	
India:		
Charges in connection with the restoration in this Country of Pictures sent from Government House, Calcutta -	279 10 –	
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - -	430 3 3	
	709 13 3	
	229,972 – 6	
Stores for India: Currency Notes, &c. - - - - - - -	19,559 15 1	
		249,531 15 7
Carried forward - - - £.		3,191,812 4 –

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	215,401 5 –	3,835,050 9 5
RECEIPTS—*continued.*		
REVENUE—continued.		
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:	£. s. d.	
Clothing and Necessaries - - 6,656 8 8		
Ordnance and Miscellaneous - 3,522 6 6		
	10,178 15 2	
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - -	24,850 9 6	
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - -	127 18 2	
Discharge Purchase Money - - - - -	54 – –	
	35,211 2 10	
Non-Effective.		
Subscriptions towards Indian Military Service Family Pensions - - - - - - - - -	7,306 12 –	
		42,517 14 10
Carried forward - - - £.		257,918 19 10 3,835,050 9 5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,191,812 4 -
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
LAW AND JUSTICE:		
Passage and Outfit Allowance of a Judge of the High Court of the North-Western Provinces - - - - - - -	300 - -	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c. - - - - - - - - - - -	179 9 2	
	479 9 2	
Stores for India: Tea-drier for Port Blair, &c. - - -	159 3 6	
		638 12 8
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - -	50,158 - -	
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels -	6,000 - -	
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes - - - - - - - - - -	286 9 -	
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - -	126 8 2	
	56,570 17 2	
Stores for India - - - - - - - - - - -	76,876 - -	
		133,446 17 2
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	155 17 2	
Scholarships to enable Natives of India to pursue their Education in this country - - - - - - - - -	1,570 16 5	
		1,726 13 7
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - - -	- - -	405 10 -
MEDICAL:		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other Expenses - - - - - - - - - - -	6,198 3 7	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum - - - - - - - - - -	269 15 5	
		6,467 19 -
POLITICAL:		
Mission to the Court of Persia - - - - - - -	7,000 - -	
Her Majesty's Establishments in China - - - - - -	12,500 - -	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River, from 1st January 1890 to 30th June 1891 - - - - -	2,250 - -	
Pay and Expenses of an Officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa - -	2,172 3 2	
Contribution towards the Expenses of the Jeddah Consulate -	410 - -	
Pay and expenses of an Officer attached to the staff of the Czarewitch during his tour in India - - - - - - -	872 11 -	
Gratuity to a former Political Resident in the Persian Gulf -	450 - -	
	25,654 14 2	
Stores for India: Presentation Articles - - - - - -	151 7 1	
		25,806 1 3
Carried forward - - - £.		3,860,303 17 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	257,918 19 10	3,835,050 9 5
RECEIPTS—*continued.*		
Carried forward - - - £.	257,918 19 10	3,835,050 9 5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,360,303 17 8
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	1,221 - 11	
Expenses attending the preparation of the "Fauna Indica" -	438 17 4	
Purchase of Stallions - - - - - - - - - -	8,706 2 -	
Contingent Expenses of the India Museum Collection at Kew	512 6 5	
Preparation of Tide Tables for Indian Ports, and Repairs to Tide-predicting Machine - - - - - - - -	1,078 8 -	
Grant towards the Indian Section of the Imperial Institute -	1,000 - -	
Remuneration to Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	1,362 3 7	
	14,321 18 3	
Stores for India - - - - - - - - - - -	15,571 7 2	
		29,893 5 5
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Singh (including 31,000*l.* on account of arrears) - - - - - - - - - -	53,422 16 1	
Members of the Bengal Nizamut Family - - - - -	800 - -	
		54,222 16 1
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Covenanted Civil Service - - - - - - - -	80,376 17 1	
Military Officers in Civil employ - - - - - -	71,227 8 9	
Uncovenanted Service - - - - - - - - -	38,034 3 6	
Bengal Pilot Service - - - - - - - - -	704 16 8	
Marine Service (under the New Regulations) - - -	1,884 6 10	
		192,227 12 10
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services - - -	10,793 8 6	
Pensions on Retirement of Officers of the following Classes:—		
India Office:	£. s. d.	
Superannuation - - - - - -	11,592 7 1	
Compensation (on Reduction of Staff) -	20,196 19 11	
Compassionate - - - - - -	2,026 2 11	
	33,815 9 11	
Judges of the High Courts in India - - - - - -	29,792 11 11	
Uncovenanted Service of India - - - - - - -	142,649 - 7	
Bengal Pilot Service - - - - - - - - -	7,293 4 2	
Marine Service (under the New Regulations) - - -	5,323 13 -	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:		
Officers, &c., of the Home Establishment, of the St. Helena Establishment, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - - - - - - -	£. s. d. 2,064 16 9	
Officers, &c., of the Home Establishment, pensioned between 1834 and 1858 - -	4,066 9 8	
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c.	3,532 12 1	
Judicial Officers of the Straits Settlements appointed by the East India Company -	1,600 - -	
Officers of the late Indian Navy - -	19,429 5 9	
Poplar Fund Pensions - - - -	17 - 6	
	30,710 4 9	
Carried forward - - - £.	260,377 12 10	3,636,647 12 -

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5
RECEIPTS—*continued.*						
Carried forward - - - £.	257,918	19	10	3,835,050	9	5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	260,377 12 10	3,636,647 12 -
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - - -	20,128 11 8	
Pensions payable in respect of the India Office Provident Fund	1,627 13 5	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -	6,181 2 11	
Compassionate and Miscellaneous Pensions - - - - -	6,261 2 3	
	294,576 3 1	
Gratuities, (including 4,320*l.* 19*s.* 11*d.* granted to the Widows and Families of Civil Officers killed in Manipur) - - -	5,520 13 3	
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - - -	247 3 9	
Relief to Distressed Natives of India - - - - - - -	218 14 8	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355 - -	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund - (£. 298,192 18 7)		
Madras Civil Service - ditto - - (£. 101,977 17 10)		
Bombay Civil Fund: Annuity Branch - (£. 77,438 10 8)		
Bengal Civil Fund - - - - (£. 131,585 14 10)		
Madras Civil Fund - - - - (£. 61,449 12 -)		
Bombay Civil Fund: Provident Branch (£. 37,184 1 2)		
Bengal Military Orphan Society - - (£. 61,991 3 5)		
Bengal Military Fund - - - - (£. 211,740 1 11)		
Madras - ditto - - - - (£. 199,554 19 8)		
Bombay - ditto - - - - (£. 109,879 5 8)		
Bengal Medical Retiring Fund - - (£. 28,326 15 7)		
Madras Medical Fund - - - - (£. 82,157 1 10)		
Bombay Medical Retiring Fund - - (£. 6,842 8 7)		
Indian Navy Fund - - - - (£. 16,273 18 5)	1,424,594 10 2	
Indian Civil Service Family Pensions - - - - -	533 13 6	
		1,726,045 18 5
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,988 10 -	
Stores for India - - - - - - - - - -	35,109 - 2	
		41,097 10 2
Carried forward - - - £.		5,403,791 - 7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Receipts—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
State Railways—Annuities in purchase of Railways (including Sinking Funds):						
Interest in lieu of Deferred Annuity:						
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	262,000 — —	—	—	—	—	
Annuities:						
Annuity terminating in 1963, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	848,976 3 1	—	—	—	—	
" 1967 " 6*l.* 3*s.* 4·79*d.* " "	— — —	116,848 18 1	—	—	—	
" 1968 " 5*l.* 3*s.* 3·141*d.* " "	— — —	— — —	371,352 3 7	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	1,374 4 8	128 19 2	258 12 2	—	—	
Sinking Funds, created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a):						
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—						
In £. 36,518 5 5 India 3½ per Cent. Stock	38,941 5 8	—	—	—	—	
" 3,174 19 2 " "	— — —	3,384 18 6	28,302 3 6	—	—	
" 26,673 14 9 " "	— — —	— — —	— — —	—	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—						
In £. 14,894 14 8 India 3½ per Cent. Stock	15,843 4 1	—	—	—	—	
" 658 — 3 " "	— — —	699 18 2	—	—	—	
" 4,961 — — " "	— — —	— — —	5,277 7 7	—	—	
£. 86,880 14 3	1,167,134 17 6	121,062 13 11	405,190 6 10	— — —	— — —	1,693,387 18 3
State Railways—Interest on Debt:						
On India 3½ per Cent. Stock issued in redemption of portion of Annuity and Debenture Stock, and outstanding Annuity, Debenture Stock, and Debentures, and for	243,131 8 4	20,582 3 8	166,629 7 3	— *202 13 5**	—	
" " 3 " " purchase of Undertakings of Railway Companies	7,435 4 —	21 4 8	— — —	231,803 10 —	98,024 8 10	
	64,604 4 11	13,946 7 5	— — —	103,812 1 10	54,283 18 11	
" Railway Debenture Stock and Debentures	— — —	— — —	— — —	1,880 17 1	—	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised:						
Investment in 1,704*l.* 6*s.* 1*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	315,170 17 3	34,549 15 9	166,629 7 3	337,293 15 6	152,308 7 9	1,005,952 3 6
£. 88,645 — 4 India 3½ per Cent. Stock purchased and cancelled.	1,482,305 14 9	155,612 9 8	571,819 14 1	337,293 15 6	152,308 7 9	2,699,340 1 9

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

	£. s. d.	£. s. d.
Brought forward - - -	257,918 19 10	3,835,050 9 5
Carried forward - - - £.	257,918 19 10	3,835,050 9 5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	5,403,791 - 7
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - -	18,038 1 5	
Cost of Insignia of the Orders of the "Indian Empire" and the "Crown of India" - - - - - - - -	381 5 -	
Composition in lieu of Stamp Duty on India Debentures -	187 10 -	
Expenses of Civil Officers studying the Russian Language -	706 - -	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board for two years to 30th June 1891 - - - -	250 - -	
Contribution towards the Expenses of the International Tariffs Bureau, at Brussels - - - - - - - - -	275 16 9	
Sundries - - - - - - - - - - - -	73 1 10	
	19,911 15 -	
Miscellaneous Charges connected with the supply of Stores to India:		
Cost of Stores lost in transit to India, General Average, &c. - - - £. 10,655 6 8		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - 7,088 6 4		
	17,743 13 -	
		37,655 8 -
FAMINE RELIEF AND INSURANCE:		
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India: Tools for Madras - - - - -	- - -	1,727 10 3
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)		
East Indian Railway - - - - £. 1,167,134 17 6		
Eastern Bengal Railway - - - - 121,062 13 11		
Scinde Punjab and Delhi Railway - - 405,190 6 10		
	1,693,387 18 3	
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)		
East Indian Railway - - - - £. 315,170 17 3		
Eastern Bengal Railway - - - - 34,549 15 9		
Scinde Punjab and Delhi Railway - - 166,629 7 3		
Oude and Rohilkund Railway - - 337,293 15 6		
South Indian Railway - - - - 152,308 7 9		
	1,005,952 3 6	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway - - - - £. 16,250 - -		
Bengal-Nagpur Railway - - - 78,000 - -		
Indian Midland Railway - - - 37,259 4 11		
Southern Mahratta Railway - - - 26,409 18 8		
	157,919 3 7	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
* Bengal Central Railway - - - - £. 17,500 - -		
Bengal-Nagpur Railway - - - 171,250 - -		
Indian Midland Railway - - - 212,008 5 -		
Southern Mahratta Railway - - - 251,000 - -		
South Indian Railway - - - - 30,000 - -		
	681,758 5 -	
GUARANTEED COMPANIES—INTEREST:		
Bombay Baroda and Central India Railway £. 401,289 5 2		
Great Indian Peninsula Railway - - 1,185,439 5 -		
Madras Railway - - - - - 527,430 7 1		
	2,114,158 17 3	
		5,653,176 7 7
IRRIGATION: MINOR WORKS AND NAVIGATION: Stores for India - - - - - -		87 1 5
Carried forward - - - £.		11,096,437 7 10

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5
Receipts—*continued.*						
Carried forward - - - £.	257,918	19	10	3,835,050	9	5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -							-	-	-	11,096,437	7	10
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
BUILDINGS AND ROADS:												
MILITARY WORKS: Stores for India - - - - - - - -							10,381	10	8			
CIVIL WORKS AND MISCELLANEOUS SERVICES:												
Royal Indian Engineering College:												
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - -	26,692	8	11									
Disbursements consequent on fire at the College - - - - -	96	2	1									
Refund of Caution Money to Students	278	4	8									
	27,066	15	8									
Cost of alterations and additions to the College Buildings, &c. - -	950	7	4									
				28,017	3	–						
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - -				4,334	4	3						
Passage to India of Officers on appointment - -				761	–	–						
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -				13,771	5	3						
Absentee Allowances of Civil Officers in the Public Works Department - - - - - - -				34,867	9	6						
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in this country - - - - - - -				433	15	10						
Advance of Pay and Passage of a Mechanic proceeding to India to superintend erection of Lighthouse Apparatus, Expenses of Officers of the Public Works Department visiting Works, &c. - - - - -				167	6	–						
				82,352	3	10						
Stores for India - - - - - - - -				16,751	7	6						
							99,103	11	4			
										109,485	2	–
ARMY:												
Effective.												
Payments to the Imperial Government on account of Disbursements by the War Office in the year 1891–92 in respect of Her Majesty's British Forces serving in India - - - -	700,000	–	–									
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office -	2,462	19	5									
				702,462	19	5						
Furlough Allowances of Officers of the Indian Service -				221,303	8	3						
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - -				83,719	14	7						
Advances to Regiments proceeding to India - - -				6,007	12	3						
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - -				4,660	18	4						
Indian Troop Service - - - - - - - -				254,888	11	1						
Carried forward - - - £.				1,273,043	3	11	-	-	-	11,205,922	9	10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	257,918 19 10	3,835,050 9 5
Receipts—*continued.*		
Total Receipts on account of Revenue - -		257,918 19 10
Carried forward - - - £.		4,092,969 9 3

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,273,043 3 11	- - -	11,205,922 9 10
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
ARMY—*continued.*			
Effective—continued.			
Passage of Officers and Troops otherwise than in Troop Ships	6,907 3 11		
Outfit Allowance to Officers on promotion to Commissioned Rank - - - - - - - - -	250 - -		
Deferred Pay issued to Non-commissioned Officers who took their Discharge when on Furlough - - -	275 - 10		
Pay and Allowances of Surgeons on appointment, &c. -	4,910 8 2		
Pay and Expenses of Military Officers on Special Duty	3,804 11 10		
Pay and Expenses of Military Officers under Technical Instruction - - - - - - - - -	5,541 10 10		
Pay and Expenses of Officers studying the Russian Language - - - - - - - - -	3,724 17 8		
Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment - - - - - - - -	1,046 13 6		
Freight from India of unserviceable Military Stores, &c.	104 5 6		
Pay and Expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous Expenditure - - - - - - - -	1,766 3 3		
	1,301,373 19 5		
Stores for India:	£. s. d.		
Clothing - - - - -	189,268 1 4		
Ordnance and Miscellaneous - -	830,247 8 8		
Medical - - - - -	42,287 17 8		
Malt Liquor - - - - -	2,922 10 -		
Commissariat - - - -	44,342 17 1		
	1,109,068 14 9		
Non-Effective.		2,410,442 14 2	
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces, for service in India:—			
For the year 1891–92 - - -	333,284 - -		
Less—Refund of over-payment for the year 1890–91 - - -	877 8 -		
	332,406 12 -		
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments - - - - - - - -	27,824 1 4		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - - -	1,681,889 9 2		
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - - -	1,557 2 8		
Pensions of Non-commissioned Officers and Soldiers -	14,150 5 6		
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of Duty -	10,842 - 1		
Gratuities to the Widow and Family of an Officer killed in discharge of Duty - - - - - - - -	657 - -		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - -	63,511 2 3		
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - - - - -	15,359 - 5		
Payment to the Representatives of Lord Clive, on account of their Reversionary Claim to the Capital of the late "Lord Clive's Fund" - - - - -	842 - -		
Cost of Medals - - - - - - - - - -	31 15 7		
		2,149,070 9 -	
SPECIAL DEFENCE WORKS:			4,559,513 3 2
INDIA:			
Miscellaneous payments in connection with Indian War Vessels - - - - - - - - -	1,397 13 6		
Stores for India - - - - - - - - -	177,326 - 4		
		178,723 13 10	
ADEN: Portion chargeable against Indian Revenues of the Cost of Stores supplied - - - - - - - - - - - - -		30,539 12 6	
			209,263 6 4
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - £.			15,974,698 19 4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -							4,092,969	9	3
RECEIPTS—*continued.*									
DEBT:									
PERMANENT DEBT INCURRED:									
India 3 per Cent. Stock—Loan issued:									
Created under various Acts, for discharge of 1,386,000 *l.* India Debentures - - - -	1,472,948	2	2						
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - - - - - -	1,002,605	16	11						
Created under Act 51 Vict. c. 5, for discharge of 31,000 *l.* Oude and Rohilkund Railway Debentures - - - - - - - - -	32,944	14	6						
Created under Act 53 Vict. c. 6, for discharge of 86,100 *l.* South Indian Railway Debentures -	91,501	6	5						
				2,600,000	–	–			
India 3 per Cent. Stock—Sales:									
Created under Act 51 Vict. c. 5, for advances to Railway Companies - - - - - -	946,883	4	3						
Created under Act 51 Vict. c. 5, for discharge of 1,000,000 *l.* Oude and Rohilkund Railway Debentures on 1st April 1892 - - - -	1,053,116	15	9						
				2,000,000	–	–			
							4,600,000	–	–
DEPOSITS AND ADVANCES:									
REPAYMENT OF ADVANCES:									
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - - - -	1,916	16	2						
Repayment of portion of Expenditure in England during the year 1890–91, on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - -	1,278	15	9						
				3,195	11	11			
MISCELLANEOUS DEPOSITS:									
Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the Undertaking by the State, which remained unclaimed - - -				2,051	–	11			
							5,246	12	10
Carried forward - - - £.							8,698,216	2	1

of the Government of *India*, from 1st April 1891 to 31st March 1892 – *continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			15,974,698 19 4
DISBURSEMENTS—*continued.*			
EXPENDITURE NOT CHARGED TO REVENUE:			
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:			
Stores for India - - - - - - - - -	854,316 1 9		
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Mechanics on appointment, &c. - - - - - - - - - -	9,993 6 6		
		864,309 8 3	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - -		8,947 10 10	
			873,256 19 1
DEBT:			
PERMANENT DEBT DISCHARGED:			
India Debentures - - - - - - - - - - - -		1,386,000 – –	
India 4 per Cent. Stock - - - - - - - - - -		4,261 13 3	
Oude and Rohilkund Railway Debentures - - - - - - -		31,000 – –	
South Indian Railway Debentures - - - - - - - -		86,100 – –	
India 3½ per Cent Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively) - - - - -		—	
			1,507,361 13 3
DEPOSITS AND ADVANCES:			
ADVANCES REPAYABLE:	£. s. d.		
For purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - - -	1,916 16 2		
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - -	676 19 10		
		2,593 16 –	
MISCELLANEOUS DEPOSITS:			
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - -		706 9 1	
			3,300 5 1
Carried forward - - - £.			18,358,617 16 9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
			Brought forward - - -	8,698,216 2 1
RECEIPTS—*continued.*				
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:				
ON ACCOUNT OF SUBSCRIBED CAPITAL:				
State:				
Assam-Bengal Railway - -	- - -	102,905 - -		
Guaranteed:				
Bombay Baroda and Central India Railway - - -	536,000 - -			
Great Indian Peninsula Railway	331,300 - -			
Madras Railway - - -	112,400 - -			
		979,700 - -		
			1,082,605 - -	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:				
State:				
* Bengal Central Railway - -	112 2 2			
Bengal-Nagpur Railway - -	170 16 8			
Indian Midland Railway - -	733 9 8			
† Rohilkund and Kumaon Railway	61 11 7			
Southern Mahratta Railway -	549 15 10			
		1,627 15 11		
Guaranteed:				
Bombay Baroda and Central India Railway - - -	541 13 10			
Great Indian Peninsula Railway	5,414 9 10			
Madras Railway - - -	417 1 -			
		6,373 4 8		
			8,001 - 7	
				1,090,606 - 7
			Carried forward - - - £	9,788,822 2 8

* *See* note on page 13.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			18,358,617 16 9
DISBURSEMENTS—*continued.*			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*			
FOR DISCHARGE OF DEBENTURES:			
State:			
Southern Mahratta Railway - - - - -	1,356,900 - -		
Guaranteed:			
Bombay Baroda and Central India Railway -	68,000 - -		
		1,424,900 - -	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:			
State:			
† Bengal Central Railway - -	4,744 - 8		
Bengal-Nagpur Railway - -	325,428 2 8		
Indian Midland Railway -	91,331 2 4		
‡ Rohilkund and Kumaon Railway	25,394 14 6		
Southern Mahratta Railway -	23,907 11 4		
		470,805 11 6	
Guaranteed:			
Bombay Baroda and Central India Railway - - -	156,169 9 -		
Great Indian Peninsula Railway	307,144 3 8		
Madras Railway - - -	140,176 8 8		
		603,490 1 4	
		1,074,295 12 10	
			2,499,195 12 10
Carried forward - - - £.			20,857,813 9 7

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

† *See* note on page 13.

‡ *See* note on page 20.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				9,788,822	2	8
Receipts—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by Her Majesty's Treasury and other Public Departments in respect of						
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station - - -	106,138	4	11			
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. -	23,280	6	–			
Pensions paid in India to retired Hong Kong Police - - - -	998	5	7			
Moiety of Expenditure at Aden on account of Defence Works there -	10,594	17	5			
Miscellaneous Advances made in India - - - - - - -	17,620	15	2			
	158,632	9	1			
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - - -	21,736	18	10			
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds -	1,142	13	11			
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - -	133	13	–			
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	1,253	6	5			
Bengal and North-Western Railway Company: Transfer Fees - - -	202	18	3			
Miscellaneous Receipts - - - - - - - - - - -	5,185	–	11			
Bills of Exchange and Telegraphic Transfers on India - - - - -	16,093,853	14	–			
				16,282,140	14	5
			£.	26,070,962	17	1

India Office, 1 October 1892.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10 May 1893.

For Statement showing new or increased salaries or pensions granted or created within

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued*.

	£.	s.	d.	£.	s.	d.
				Brought forward - - -	20,857,813	9	7
DISBURSEMENTS—*continued*.						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Payments to Her Majesty's Treasury and other Public Departments on account of						
Postal and Money Order Transactions - - - - - - - -	96,359	5	8			
Little Basses Light Vessel Dues - - - - - - - - -	15,928	1	9			
Balances of Shipping Masters' Accounts - - - - - -	1,665	15	8			
Miscellaneous - - - - - - - - - - - - -	406	18	7			
	114,360	1	8			
Family and Miscellaneous Remittances - - - - - - -	288,052	12	11			
Family Allotments of Mechanics, &c. - - - - - - -	5,445	16	9			
Remittances by Administrators General - - - - - - -	89,044	17	7			
East Indian Railway Company: Advances for purchase of Stores, &c. - -	202,175	2	3			
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	93,420	15	5			
South Indian Railway Company: Advances for purchase of Stores, &c.	63,840	9	3			
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - -	17,980	17	5			
Stores chargeable to Provincial and Local Funds and to Native States -	153,537	18	11			
Bills drawn by the Mission to the Court of Persia, in respect of Advances made on Indian Account - - - - - - - - - -	28,000	–	–			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -	27,658	7	8			
Miscellaneous Payments to be brought to charge or recovered in India -	7,006	4	4			
				1,090,523	4	2
				TOTAL DISBURSEMENTS - - - £.	21,948,336	13	9
				BALANCE on the 31st March 1892, including Sums in the hands of Sub-Accountants	4,122,626	3	4
				£.	26,070,962	17	1

Thos. W. Keith, Accountant General.

---

subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

---

the year 1891–92, *see* pages 48 and 49 of the Home Accounts presented in May 1892, No. 183.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1891 to 31st March 1892; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the several sums stated in my Report on the Account for the year 1890–91 to have been disallowed or surcharged, only the following remain unadjusted, viz.:

Surcharge - -	545*l.* 8*s.* 9*d.*, *see* paragraph No. 1.
Ditto - -	11*l.* 0*s.* 0*d.*, *see* paragraph No. 8.
Ditto - -	3*l.* 4*s.* 0*d.* (part of 23*l.* 8*s.*), *see* paragraph No. 10.
Disallowance -	103*l.* 0*s.* 7*d.*, *see* paragraph No. 11.

With reference to the first item, viz., that alluded to in paragraph No. 1, I have to observe that the surcharge is connected with a general question raised by me on the system of valuing the clothing in possession of regiments on their return from India, which has been the subject of lengthy correspondence with the War Office, such system having been, in my opinion, detrimental to the interests of India. No decision has yet been arrived at.

2. The sum of 1,237*l.* 7*s.* 1*d.*, reported in paragraph No. 13 as apparently overpaid to the Admiralty, has not yet been adjusted.

3. In paragraph No. 2, advances of 92,491*l.* 8*s.* 11*d.* and 17,932*l.* were stated to be outstanding. Of those amounts only 32,291*l.* and 8,266*l.* respectively, have been adjusted within the period of this Account, and the remaining portion of those advances, viz., 60,200*l.* 8*s.* 11*d.* and 9,666*l.*, must again be reported as outstanding.

4. The advances made to contractors referred to in paragraphs Nos. 3, 13, and 14, have been adjusted, but not, in all cases, within the period of this Account.

5. All the guns in respect of which those advances were made have now been shipped to India.

6. Of the advances to the War Office, viz., 39,000*l.*, 120,000*l.*, 236,000*l.* (mentioned in paragraph No. 12), 20,000*l.* and 43,000*l.* (mentioned in paragraph No. 13), only that of 236,000*l.* has been adjusted; and the remaining sum of 222,000*l.* must therefore be treated as outstanding.

I now proceed to offer some observations on the Account for 1891–92.

RECEIPTS.

Scientific and other Minor Departments:

7. Sale proceeds of books, maps, &c. - - - - - - £. 505. 10*s.* 7*d.*

The stock of maps held by the India Office not having been submitted for my inspection, I am unable to state whether the above amount is correct.

The sum of 3*l.* 18*s.* 8*d.*, short recovered, must be surcharged.

Receipts in aid of Superannuation Allowances and Pensions:

8. Subscriptions in respect of the Madras Military Fund - £. 16,252. 16*s.* 4*d.*

A short recovery of 6*s.*, not adjusted within the year, must be surcharged.

Buildings and Roads: Civil Works and Miscellaneous Services:

9. Royal Indian Engineering College: Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - £. 2,816. 17*s.* 7*d.*

7*s.* 2*d.*, for the sale of Provisions, not having been received, must be surcharged.

Army—

Army—Effective:

10. Value of Proceeds of Sales of Unserviceable Military Stores, &c.: Ordnance and Miscellaneous - - - £. 3,522. 6*s*. 6*d*.

An amount of 155*l*. 18*s*. 6*d*., short recovered, must be surcharged.

11. Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - - - - £. 24,850. 9*s*. 6*d*.

The sum of 8*l*. 4*s*. 7*d*., recoverable for the Messing of two Officers, must be surcharged.

Questions have been raised, but not yet replied to, respecting the detention of Indian Troop Ships for Imperial purposes, for which credit should also be given.

12. Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - - - - - £. 127. 18*s*. 2*d*.

£. 70. 1*s*., due for the Messing of certain Officers, not recovered within the year, must be surcharged.

DISBURSEMENTS.

Telegraph:

13. Indo-European Telegraph: Australasian Message Fund - £. 2,785. 10*s*. 5*d*.

The Common Purse arrangement, entered into during the year 1878–79, between the Eastern Telegraph Company, the Indo-European Telegraph Company, and the Indo-European Government Telegraph Department, alluded to in my Report for that year, has been developed during the year 1891–92, by means of a similar arrangement between the three above-mentioned Administrations, jointly, and the Eastern Extension, Australasia, and China Telegraph Company, in respect of traffic to Australia and New Zealand.

The appropriation of the amounts contributed to this Common Fund has been checked in accordance with the Agreement, but the materials for an examination of the contributions themselves have not been at my disposal, even if the strength of my Department would have allowed of such an examination being conducted.

As, however, the bulk of the Australasian traffic passes through India, I have suggested a slight amplification of the Returns received from the Officers in India, by which the Australasian portion of the trans-Indian traffic shall be shown separately, so that the aggregate number of words dealt with in the Accounts may in future be checked by those Returns.

An approximate agreement in this respect may reasonably be accepted (as in the case of the former Common Purse agreement) as a fair test of the general correctness of the Account.

General Administration: England:

14. Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander-in-Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - £. 136,588. 12*s*. 4*d*.

This amount includes the sum of 58*l*. 15*s*. in respect of two salaries, which, though due, was not paid within the financial year, and must, therefore, be disallowed,

15. Law Charges - - - - - - - - - - - £. 547. 1*s*. 11*d*.

The sum of 9*l*. 15*s*., for Taxed Costs, not recovered within the year, must be surcharged.

Marine:

16. Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - - £. 50,158. 0*s*. 0*d*.

This amount includes an advance of 50,000*l*. to be adjusted when the outstanding question relating to the Subsidy payable by India is settled.

17. Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - - - - - - - £. 6,000. 0s. 0d.

This payment, as its description denotes, is subject to future adjustment, and I am, therefore, unable at present to certify to its correctness.

18. Stores for India - - - - - - - - - - £. 76,876. 0s. 0d.

This amount includes an advance to the Admiralty of 1,260*l.*, which has not been accounted for within the year.

Miscellaneous:

19. Miscellaneous charges connected with the supply of Stores to India: Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - - - - - - - - £. 7,088. 6s. 4d.

The sum of 1*l.* 15s., overpaid on some packing-cases, must be disallowed.

Buildings and Roads: Civil Works and Miscellaneous Services:

20. Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions, and contingent expenses - - - - - - - - - £. 26,692. 8s. 11d.

An unadjusted overpayment of 1s. 2d. on a salary must be disallowed.

Army—Effective:

21. Furlough Allowances of Officers of British Regiments serving in India - - - - - - - - - - £. 83,719. 14s. 7d.

Various overcharges, amounting in all to 23*l.* 9s., must be disallowed.

22. Indian Troop Service - - - - - - - - - £. 254,888. 11s. 1d.

The following apparent overcharges, viz., 3*l.* 6s., 3*l.* 7s. 5d., 13*l.* 6s. 10d., 31*l.* 19s. 4d., and 2*l.* 6s. 8d., must be disallowed. These overcharges, with other questions, are still the subject of correspondence.

23. Pay and expenses of Military Officers under technical instruction - - - - - - - - - - - £. 5,541. 10s. 10d.

An overcharge of 1*l.* on this account must be disallowed.

24. Stores for India: Ordnance and Miscellaneous - - - £. 830,247. 8s. 8d.

Two overpayments, amounting to 15,098*l.* 16s. 4d., and 2*l.* 14s. 8d., must be disallowed; the former amount being an overcharge by the War Office in respect of some M.H. Rifles, priced according to an estimate, and not at their actual cost, which was discovered on the examination of the Account.

Some queries have been raised on the charges made by the War Department for Stores manufactured in the Ordnance Factories. Those queries are said to have been referred, in 1891, to a Committee appointed to inquire into the system of Factory Accounts, but no reply has yet been received.

The above amount also includes advances to the War Office of 37,000*l.*, 242,000*l.*, 25,000*l.*, 35,000*l.*, 46,000*l.*, and 16,397*l.* 17s. 5d., which have to be accounted for.

Special Defence Works—India:

25. Stores for India - - - - - - - - - - £. 177,326. 0s. 4d.

The sum of 5*l.* overpaid must be disallowed.

This amount also includes an advance to the War Office of 30,000*l.*, which has to be accounted for.

Remittance Account between England and India:

26. Stores chargeable to Provincial and Local Funds and to Native States - - - - - - - - - - £. 153,537. 18s. 11d.

An overpayment of 4*l.* 11s. 10d. must be disallowed.

To

	£.	s.	d.
To the Balance as shown on the present Account - - -	4,122,626	3	4
the following sums will have to be added :—			

	£.	s.	d.			
Surcharges on previous Account - - -	559	12	9			
Ditto - present Account - - -	248	10	11			
Disallowances, previous Account - - -	103	–	7			
Ditto - present Account - - -	15,250	9	3			
				16,161	13	6
				£. 4,138,787	16	10

India Audit Office,
10 May 1893.

Walter Carew Cocks, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1891 to 31st March 1892; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the 47 packing accounts which remained outstanding in respect of the year 1889–90, as stated in my previous Report, 45 are still unaccounted for.

2. Out of the 4,498 packing accounts sent to India during the year 1890–91, 46 remain outstanding, *i.e.*, 20 less than the number previously reported.

3. The number of packing accounts sent to India during the year now under review was 4,872, of which 75 have not been returned.

4. Attention has been drawn by me to a few irregularities in the packing accounts which have been returned.

5. Two vessels which carried Government Stores were totally lost.

India Audit Office,
10 May 1893.

Walter Carew Cocks, Auditor.

No. 4.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1892.

	£.	s.	d.
NET EXPENDITURE:			
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c. -	11,657	1	8
Steward's Salary, Wages of Servants, Expenses of Laundry, &c. - - - - -	2,530	8	3
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c. - - - -	2,004	15	1
Lights, Fuel, and other House Articles - - - - - - - - - -	1,152	6	8
Provisions, Wines, &c. - - - - - - - - - - - - - -	4,172	2	2
Advertisements, Postage, Travelling Expenses, &c. - - - - - - - -	428	5	3
Library, Laboratory, Workshops, &c., Expenses of Students visiting Works and Forests, Continental Tour of Forest Students, &c. - - - - - - - - - -	1,930	19	10
Disbursements consequent on Fire at the College - - - - - - - -	96	2	1
	23,972	1	–
Deduct,—			
Receipts on account of Garden, Farm, and Dairy, in excess of Expenditure -	–	7	7

	£.	s.	d.	£.	s.	d.			
EXPENDITURE:									
Salaries of President, Professors, &c.; Wages of Servants, &c.; Provisions and Contingent Expenses (page 15) - - - - - - - - - -	26,692	8	11						
Disbursements consequent on Fire at the College (page 15) - - - - - - - - - -	96	2	1						
				26,788	11	–			
Less,—							23,971	13	5
Receipts for Testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4) - -				2,816	17	7			
RECEIPTS:									
Fees and Caution Money received from Students (page 4) - - -				24,380	–	–			
Less,—									
Refund of Caution Money (page 15) - - - - -				278	4	8			
							24,101	15	4
Excess Receipt, excluding Interest on Capital Outlay - - -						£.	130	1	11

Cost of alterations and additions to the College Buildings, &c. (page 15) - - - - £. 950 7 4

Thos. W. Keith, Accountant General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1891 to 31st March 1892.

	£.	s.	d.	£.	s.	d.
1. Capital Charges of the Service				—		
2. Salaries, &c., of Establishments in England, Egypt, and India				6,747	19	5
3. Repairs, and Naval and Gunners' Stores for the Troop Ships				38,627	12	9
4. Furniture, Lamps, and Mess Articles for the Troop Ships				2,787	6	8
5. Coal for the Troop Ships				40,671	15	4
6. Mess of Officers on board the Troop Ships				24,781	1	10
7. Provisions and Stores for Troops and Horses				27,832	13	1
8. Pay, Victualling, &c , of the Crews of the Troop Ships				64,341	3	7
9. Miscellaneous Charges of the Troop Ships				1,652	14	9
10. Suez Canal Transit Charges				39,672	14	3
11. Repairs, Stores, &c., for the Victoria Buildings at Suez				136	6	5
12. Miscellaneous Expenses of the Service				2,157	4	11
13. Cost of Conveyance of Troops in other than Indian Troop Ships				17,337	14	–
				266,746	7	–
Deduct, –						
Receipts from the Imperial Government for employment of the Troop Ships, and for passages of Officers and Men on Imperial Service	1,409	4	3			
Recoveries on account of the Messing of Officers, &c., and the Rations of Troops	21,447	12	2			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for loss or damage of Stores, and for Forage supplied to Officers' Horses	3,720	5	11			
				26,577	2	4
				240,169	4	8
Add,—						
Disbursements through the Troop Service Accounts for Other Services				34	13	7
			£.	240,203	18	3
Net Expenditure in England, as shown in the Home Accounts :—	£.	s.	d.	£.	s.	d.
Disbursements (page 15)	254,888	11	1			
Receipts (page 6)	24,850	9	6			
				230,038	1	7
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—						
Disbursements (page 184)	13,955	6	11			
Receipts (page 178)	3,789	10	3			
				10,165	16	8
				240,203	18	3

H. W. Brent,
Director of Transports.

I concur.

A. W. Chitty,
Consulting Officer, Indian Troop Service.

Admiralty, 10 February 1893.

No. 6.

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1891–92.				
	Budget Estimate, March 1891.	Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£.	£.	£.	£.	
Interest realised from Investment of Cash Balance, &c.	30,000	58,466	28,466	-	1
TELEGRAPH:					
Indo-European Telegraph	17,600	12,545	-	5,055	2
MEDICAL:					
Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c.	2,400	2,309	-	91	3
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale Proceeds of Books, Maps, &c.	400	506	106	—	4
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	9,900	9,852	-	48	5
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	87,900	90,015	2,115	-	6
Subscriptions towards Indian Civil Service Family Pensions	500	738	238	—	7
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	2,500	12,549	10,049	-	8
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of Premises occupied by the Company	200	230	30	—	9
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Repayment of Advances of Interest.	-	995	995	-	10
BUILDINGS AND ROADS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c.	25,100	27,197	2,097	-	11
ARMY:					
Effective.					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c.	27,100	35,211	8,111	-	12
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions	9,000	7,306	-	1,694	13
TOTAL RECEIPTS ON ACCOUNT OF REVENUE, carried forward £.	212,600	257,919			

- - - - - - - - - No. 6.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1891-92.

EXPLANATIONS OF INCREASE OR DECREASE.

1 Owing to the sale of 2,000,000 *l.* India 3 per Cent. Stock, the Cash Balance during the latter part of the year was abnormally high. Moreover the rate of interest obtainable during a portion of the year was higher than had been estimated.

2 The effect of the reduction in the Tariff to Australasia was in this year to convert an estimated net receipt in England of 17,600 *l.* into a net payment here of 22,357 *l.*, as shown below :—

	Budget Estimate.	Account.	
	Receipts.	Receipts.	Payments.
	£.	£.	£.
Balances of Traffic Accounts - - - - -	32,400	12,110	11,037
Joint Purse Agreement - - - - - -	—15,200	- - -	21,079
Australasian Message Fund - - - - - -	- - -	- - -	2,786
	17,200		
Miscellaneous - - - - - - - - -	400	435	—
	17,600	12,545	34,902
		£. 22,357	

6 The increase occurs mainly in the receipts on account of the Bengal Military Fund.

8 The Account includes a receipt of 4,769 *l.* in respect of the value of Stores lost in transit to India. The remainder of the increase occurs mainly in Fines and Penalties incurred by Contractors in providing Stores.

10 The Government share of Surplus Profits for the year 1890.

11 Partly owing to there having been a larger number of Students at the College than was expected, and partly to increased receipts for testing-work done in the Laboratories.

12 Of the increase, 3,849 *l.* occurs in the value of articles in possession of Regiments on their transfer from the Indian to the British Establishment, and 3,750 *l.* in receipts on account of the Indian Troop Service.

13 The decrease was consequent on the recent reduction in the rates of Subscription.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1891-92. Budget Estimate, March 1891.	1891-92. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	212,600	257,919			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock—Loan issued:					
Created under Acts 51 Vict. c. 5, and 53 Vict. c. 6, and previous East India Loan Acts, for Advances to Railway Companies, for discharge of India Debentures, &c. - - - - - - - -	2,600,000	2,600,000	—	—	1
India 3 per Cent. Stock—Sales:					
Created under Act 51 Vict. c. 5, for discharge of Oude and Rohilkund Railway Debentures and for advances to Railway Companies - - - - - - - - - - - -	- -	2,000,000	2,000,000	- -	2
	2,600,000	4,600,000			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES:					
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - -	500	1,917	1,417	—	3
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government,	6,800	1,279	- -	5,521	4
MISCELLANEOUS DEPOSITS:					
Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the Undertaking by the State, which remained unclaimed - - -	- -	2,051	2,051	- -	5
	7,300	5,247			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
On account of Subscribed Capital - - - - - - -	2,716,800	1,082,605	- -	1,634,195	6
On account of Transfer Fees and Miscellaneous Refunds -	- -	8,001	8,001	- -	
	2,716,800	1,090,606			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - -	90,000	158,632	68,632	- -	8
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - - -	22,800	21,737	- -	1,063	9
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds	1,000	1,143	143	—	10
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - -	- -	134	134	—	11
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	- -	1,253	1,253	—	12
Bengal and North-Western Railway Company: Transfer Fees - -	- -	203	203	—	13
Miscellaneous Receipts - - - - - - - - - - - -	2,000	5,185	3,185	- -	14
Bills of Exchange and Telegraphic Transfers on India - - - -	16,000,000	16,093,854	93,854	—	15
	16,115,800	16,282,141			
Total Receipts - - - £.	21,652,500	22,235,913			

of the Home Treasury of the Government of *India*, for the Year 1891-92—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
2	The proceeds of this Stock were applied to the discharge of 911,900 *l.* Debentures of the Southern Mahratta Railway Company which expired on the 1st of October 1891, and of 1,000,000 *l.* Oude and Rohilkund Railway Debentures which expired on the 1st of April 1892.
4	No recovery from the War Office in respect of payments for Armament was made during 1891-92.
5	An exceptional item.
6	The Budget Estimate included a receipt of 1,000,000 *l.* from the Southern Mahratta Railway Company in lieu of Debentures to be paid off; of these Debentures 88,100 *l.* were renewed and 911,900 *l.* paid off, and the latter sum was advanced to the Company out of the proceeds of sales of India 3 per Cent. Stock. Instead of a receipt in this country of 160,000 *l.* from the Rohilkund and Kumaon Railway Company, the sum of Rupees 20,34,195 was received from them in India. Debentures of the Bombay Baroda and Central India Railway Company were renewed to the extent of 20,500 *l.*, and the requirements of the Great Indian Peninsula Railway Company reduced by 569,000 *l.*; while, on the other hand, the sum of 12,400 *l.* was received from the Madras Railway Company in this year, which was estimated to have been received in 1890-91, and 102,905 *l.* was received from the Assam-Bengal Railway Company, the arrangements with which Company were only completed in March 1892.
7	These receipts are very uncertain and generally small, and consequently they are not estimated.
8	The Account includes a receipt of 10,595 *l.* in respect of expenditure at Aden on account of Special Defence Works there. The remainder of the increase occurs under several heads, but mainly in the receipts on account of Coolie Emigration.
14	The Account includes 1,897 *l.*, the proceeds of sales of Morphia and Codeia sent from India; and 1,123 *l.*, the proceeds of sales of Burmese Rupees.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. **EXPENDITURE:**	1891–92. Budget Estimate, March 1891.	1891–92. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
LAND REVENUE:					
Law Charges in connection with Appeals from India	600	720	120	—	1
Stores for India	100	- -	- -	100	2
OPIUM: Stores for India	500	726	226	- -	3
SALT: Stores for India	600	750	150	- -	4
STAMPS: Stores for India	31,600	34,105	2,505	- -	5
EXCISE: Stores for India	100	53	- -	47	6
CUSTOMS: Stores for India	100	34	- -	66	7
FOREST:					
Expenses attending the examination of Candidates for the Indian Forest Department, &c.	800	742	- -	58	8
Stores for India	1,300	- -	- -	1,300	9
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,397,600	2,375,719	- -	21,881	10
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	8,600	8,589	- -	11	11
Discount on the issue and sales of India 3 per Cent. Stock	- -	254,353	254,353	- -	12
Commission on renewal of India Debentures	1,000	627	- -	373	13
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	300	57	- -	243	14
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	59,900	59,900	—	—	15
Deputation Allowance of the Representative of British India at the Postal Congress at Vienna, &c.	- -	457	457	- -	16
Stores for India	35,600	35,964	364	- -	17
TELEGRAPH:					
Indo-European Telegraph	20,700	51,358	30,658	- -	18
Red Sea and India Telegraph	18,000	18,027	27	—	19
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	5,000	5,521	521	- -	20
Telegraph Lines in India: Stores for India	78,300	83,212	4,912	- -	21
MINT:					
Stores for India	8,300	11,334	3,034	- -	22
Other Payments	- -	31	31	—	23
GENERAL ADMINISTRATION:					
Home Establishments, &c.	227,200	229,262	2,062	- -	24
Payments on account of Administration in India	1,300	710	- -	590	25
Stores for India	16,800	19,560	2,760	- -	26
LAW AND JUSTICE:					
Stores for India	2,200	159	- -	2,041	27
Other Payments	1,400	480	- -	920	28
MARINE:					
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.	51,000	50,158	- -	842	29
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	60,000	6,000	- -	54,000	30
Sundry items	1,500	413	- -	1,087	31
Stores for India	59,600	76,876	17,276	- -	32
EDUCATION:					
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.	1,800	1,727	- -	73	33
ECCLESIASTICAL:					
Passage to India of Chaplains on appointment	600	406	- -	194	34
MEDICAL:					
Expenses of the Royal India Lunatic Asylum, and Maintenance of Lunatics elsewhere, &c.	7,500	6,468	- -	1,032	35
POLITICAL:					
Mission to the Court of Persia	7,000	7,000	- -	—	36
Her Majesty's Establishments in China	12,500	12,500	- -	—	37
Sundry items	2,500	6,155	3,655	- -	38
Stores for India	400	151	- -	249	39
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	11,400	15,571	4,171	- -	40
Other Payments	12,000	14,322	2,322	- -	41
TERRITORIAL AND POLITICAL PENSIONS:					
His Highness Maharajah Duleep Singh	21,100	53,423	32,323	- -	42
Members of the Bengal Nizamut Family	1,300	800	- -	500	43
Carried forward £.	3,168,100	3,444,420			

of the Home Treasury of the Government of *India*, for the Year 1891–92—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
3 4 5	The demands were larger than was indicated in the estimates received from India.
9	This sum was inserted in the Budget Estimate on account of Mr. Baden-Powell's Work on Land Tenures, &c., but nothing was paid on this account during 1891–92.
10	A decrease of 19,500*l.*, one quarter's interest on 2,600,000*l.*, was owing to the Loan of that amount not having been issued so early in the year as was expected; and 10,000*l.* was included in the Budget Estimate for interest on Temporary Loans, which was not required. On the other hand, the Account includes 3,750*l.*, one quarter's interest on 500,000*l.* India 3 per Cent. Stock, not provided for in the Budget Estimate; and 3,981*l.* less was deducted in the Account than in the Budget Estimate as interest chargeable against Companies on Advances.
12	It was not considered expedient to insert any Discount in the Budget Estimate.
16	Exceptional expenditure not provided for in the Budget Estimate.
17	The demands were larger than was indicated in the estimates received from India.
18	An increase of 34,902*l.*, payments in respect of Revenue, is explained against the Receipts under this head. On the other hand, there was a decrease of 4,748*l.* in the payments for Stores.
20	The increase occurs in Absentee Allowances.
21 22	The demands were larger than was indicated in the estimates received from India.
24	Differences occur under every sub-division of this head; but the increase is more than accounted for in the management of Enfaced Rupee Paper, and in repairs and alterations at the India Office.
26	The demands were larger than was indicated in the estimates received from India.
27	The Budget Estimate included 2,000*l.* for Coal for Port Blair, but none was supplied during 1891–92.
28	In the Budget Estimate provision was made for Outfit Allowance for four Judges, but only one Judge went to India during the year.
29	A sum of 50,000*l.* was paid to the Admiralty on account of the contribution for the year 1891–92.
30	When the Budget Estimate was framed, it was expected that during 1891–92 the subsidy would be paid in respect of a whole year, but payment was only made in respect of two gunboats for the period from the 23rd of January 1892, and on account of coal and canal dues.
31	The decrease occurs in advances of pay, &c., to Marine Officers on appointment.
32	The demands were larger than was indicated in the estimates received from India.
34	Provision was made in the Budget Estimate for the passage of twelve Chaplains, but only eight went out.
35	There was a smaller number of inmates at the Asylum than had been estimated.
38	The Account includes pay and expenses of an Officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa, and of an Officer attached to the Suite of the Czarewitch while in India, and a gratuity to a former Political Resident in the Persian Gulf, expenditure for which provision was not made in the Budget Estimate; also 750*l.* for steamship service on the Karun River in excess of the sum included in the Budget Estimate.
40	The demands were larger than was indicated in the estimates received from India.
41	The Account includes the sum of 1,000*l.* as an annual contribution to the Imperial Institute. There is also an increase of 3,081*l.* in the purchase of Stallions; but, on the other hand, there is a decrease of 1,776*l.* in objects of a literary, scientific, or antiquarian character.
42	Of the increase, 31,000*l.* is on account of arrears, and the remainder is owing to the interest on advances made to the Maharajah which is deducted from his stipend, being calculated at a lower rate.
43	Owing to the pension of one member of the family not having been drawn.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1891-92. Budget Estimate, March 1891.	Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	3,168,100	3,444,420			
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	209,000	192,228	-	16,772	1
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	288,500	300,918	12,418	-	2
Indian Civil, Military, and Medical Funds, &c.	1,427,500	1,424,594	-	2,906	3
Indian Civil Service Family Pensions	500	534	34	—	4
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,800	5,989	189	—	5
Stores for India	36,500	35,109	-	1,391	6
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c.	20,000	19,912	-	88	7
Miscellaneous Charges connected with the Supply of Stores to India	10,000	17,743	7,743	-	8
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	-	1,728	1,728	-	9
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
East Indian Railway	315,200	315,171	-	29	10
Eastern Bengal Railway	34,600	34,550	-	50	11
Scinde Punjab and Delhi Railway	166,600	166,629	29	—	12
Oude and Rohilkund Railway	337,300	337,294	-	6	13
South Indian Railway	152,200	152,308	108	—	14
State Railways—Annuities in Purchase of Railways (including Sinking Funds):					
East Indian Railway	1,167,400	1,167,135	-	265	15
Eastern Bengal Railway	121,000	121,063	63	—	16
Scinde Punjab and Delhi Railway	405,200	405,190	-	10	17
State Railways — Interest chargeable against Companies on Advances:					
Bengal Central Railway	16,300	16,250	-	50	18
Bengal-Nagpur Railway	84,500	78,000	-	6,500	19
Indian Midland Railway	37,300	37,259	-	41	20
Southern Mahratta Railway	23,800	26,410	2,610	-	21
State Railways—Interest on Capital deposited by Companies:					
Bengal Central Railway	17,500	17,500	—	—	22
Bengal-Nagpur Railway	171,200	171,250	50	—	23
Indian Midland Railway	212,000	212,008	8	—	24
Southern Mahratta Railway	251,000	251,000	—	—	25
South Indian Railway	30,000	30,000	—	—	26
Guaranteed Companies—Interest	2,146,900	2,114,159	-	32,741	27
IRRIGATION:					
Minor Works and Navigation: Stores for India	300	87	-	213	28
BUILDINGS AND ROADS:					
Military Works: Stores for India	8,200	10,382	2,182	-	29
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	58,000	48,639	-	9,361	30
Royal Indian Engineering College	26,400	28,017	1,617	-	31
Sundry items	6,500	5,696	-	804	32
Stores for India	5,200	16,751	11,551	-	33
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India	725,000	702,463	-	22,537	34
Furlough Allowances and Pay during Voyage of British Forces serving in India	100,000	94,388	-	5,612	35
Furlough Allowances of Officers of the Indian Service	205,000	221,303	16,303	-	36
Indian Troop Service	267,400	254,889	-	12,511	37
Passage of Officers and Troops otherwise than in Troop Ships	5,400	6,907	1,507	-	38
Miscellaneous	19,000	21,424	2,424	-	39
Stores for India	1,174,300	1,109,069	-	65,231	40
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	337,000	332,407	-	4,593	41
Pay of Non-Effective Colonels of Royal Artillery and new Line Regiments	30,000	27,824	-	2,176	42
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,690,000	1,681,889	-	8,111	43
Miscellaneous Pensions, &c.	92,500	91,591	-	909	44
Indian Military Service Family Pensions	16,000	15,359	-	641	45
SPECIAL DEFENCE WORKS:					
India: Stores for India	268,000	177,326	-	90,674	46
Other Payments	-	1,397	1,397	-	47
Aden: Portion chargeable against Indian Revenues of the cost of Stores supplied	82,000	30,540	-	51,460	48
Total Expenditure chargeable against Revenue, carried forward £.	15,972,100	15,974,699			

of the Home Treasury of the Government of *India*, for the Year 1891-92—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The decrease occurs mainly in the Absentee Allowances of Officers of the Covenanted Civil Service.
2	The increase is more than accounted for in the payments on account of the Pensions of Officers of the Uncovenanted Service.
3	Differences occur under every sub-division of this head.
6	The demands received from Calcutta and Madras fell short of the forecast, whilst those from Bombay exceeded it.
8	The increase occurs mainly in payments for Stores lost in transit to India.
9	No estimate was received from India of expenditure under this head.
18 19 20 21	Net decrease of 3,981*l.* referred to in the explanation against "Interest on Loans contracted in England," on page 35.
27	Owing to Capital not having been raised so early as was expected, and to the Great Indian Peninsula Railway Company not having raised the Capital they estimated to require.
28	Payments on this account were not made so early as was expected.
29	The demands were larger than was indicated in the estimates received from India.
30	The decrease occurs mainly in the Pay of Military Officers.
31	Partly owing to there having been a larger number of Students at the College than had been expected, and partly to alterations and additions to the College Buildings.
33	Chiefly owing to the postponement to this year of payments which at the time of framing the Budget Estimate were expected to be made in 1890-91.
34	Provision was made in the Budget Estimate for the discharge of arrears of deferred pay; but the final settlement, resulting from the Report of Lord Northbrook's Commission, was not effected within the year.
35	The decrease is more than accounted for in Furlough Allowances of Officers.
36	A larger number of Officers has been at home than was estimated.
37	There was a decrease of 25,000*l.* owing to new machinery not having been supplied to the "Euphrates." On the other hand, there was unforeseen expenditure owing to the substitution of the transport "Avoca" for the troopship "Malabar."
38	Owing to a larger number of Officers than was estimated having to be provided with passages otherwise than in troopships.
39	The increase occurs mainly in the pay and expenses of Military Officers on special duty.
40	The decrease of expenditure on Ordnance Stores more than accounts for the difference.
41	The balance of the payments in respect of the year 1890-91 was less than had been anticipated.
42	Owing to the death of one Officer, and to the pay of another being in abeyance during his tenure of the office of Commander-in-Chief in India.
43	The payments on this account did not increase so much as was expected.
46	The Budget Estimate was based on information received from India, but the payments to the War Office on this account have not been made so early as was expected.
47	This expenditure, consisting of Pay and Passages to and from India of Engineers, &c., employed on repairs to the turret ships "Abyssinia" and "Magdala," and of Miscellaneous Payments in connection with the gunboats "Assaye" and "Plassey," was not provided for in the Budget Estimate.
48	Payments on this account were not made so early as was expected.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1891-92. Budget Estimate, March 1891.	1891-92. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	15,972,100	15,974,699			
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
State Railways: Stores for India, &c.	1,192,000	864,309	- -	327,691	1
Irrigation Works: Stores for India	4,400	8,948	4,548	- -	2
	1,196,400	873,257			
DEBT:					
PERMANENT DEBT DISCHARGED:					3
India Debentures	1,386,000	1,386,000	—	—	4
India 4 per Cent. Stock	- -	4,262	4,262	- -	5
Oude and Rohilkund Railway Debentures	31,000	31,000	—	—	6
South Indian Railway Debentures	86,100	86,100	—		
	1,503,100	1,507,362			
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government	500	1,917	1,417	—	7
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	2,100	677	- -	1,423	8
MISCELLANEOUS DEPOSITS:					
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto	- -	706	706	- -	9
	2,600	3,300			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
For Discharge of Debentures	1,533,500	1,424,900	- -	108,600	10
On account of Stores, Establishment Charges, &c.	1,440,500	1,074,296	- -	366,204	11
	2,974,000	2,499,196			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c	182,000	114,360	- -	67,640	12
Family Remittances, Remittances by Administrators General, &c.	395,000	382,543	- -	12,457	13
East Indian Railway Company: Advances for purchase of Stores, &c.	198,000	202,175	4,175	- -	14
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.	175,000	93,421	- -	81,579	15
South Indian Railway Company: Advances for purchase of Stores, &c.	186,000	63,840	- -	122,160	16
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	24,000	17,981	- -	6,019	17
Stores chargeable to Provincial and Local Funds, and to Native States	87,100	153,538	66,438	- -	18
Miscellaneous Payments to be brought to charge or recovered in India	64,000	62,665	- -	1,335	19
	1,311,100	1,090,523			
Total Disbursements £.	22,959,300	21,948,337			

India Office, 11 May 1893.

of the Home Treasury of the Government of *India*, for the Year 1891–92—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The demands fell short of the sums indicated in the estimates received from India, and there was also a considerable reduction in the cost of freight.
2	The demands were larger than was indicated in the estimates received from India.
4	Portion of the amount which has remained unclaimed since October 1888.
8	Payments on this account were not made so rapidly as was expected.
9	An exceptional item.
10	Debentures of the Southern Mahratta Railway Company and of the Bombay Baroda and Central India Railway Company, amounting to 88,100 *l.* and 20,500 *l.* respectively, which were included in the Budget Estimate as to be paid off, were renewed.
11	The estimates were furnished by the Railway Companies.
12	The decrease occurs in the payments on account of Indian Money Orders.
13	There was a decrease of 14,560 *l.* in Remittances for payment by the War Office, and of 16,497 *l.* in Family Remittances; but an increase of 19,045 *l.* in payments on account of the Administrators General.
14–16	The estimates were furnished by the several Railway Companies concerned.
17	
18	The demands were larger than was indicated in the estimates received from India.
19	The Account includes payment of 2,500 *l.* to the South Indian Railway Company, under the proviso to Clause 60 of their Contract of the 24th of November 1890, made to them in this country instead of in India. There was, however, a decrease of 3,835 *l.* in the payments under the other sub-divisions of this head.

Henry Waterfield, Financial Secretary.

No. 7.

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

	£.	£.
REVENUE:		
INTEREST:		
Interest realised from investment of Cash Balance, &c.		24,543
TELEGRAPH:		
Indo-European Telegraph:	£.	
Message Revenue	8,648	
Miscellaneous	877	
		9,525
MINT:		
Proceeds of sale of Indian Coins sent to this country for assay		49
MEDICAL:		
Pensions, &c., of Lunatics, appropriated to their maintenance, &c.		2,912
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale Proceeds of Books, Maps, &c.		515
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	9,714	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	90,358	
Subscriptions towards Indian Civil Service Family Pensions	894	
Family subscriptions of Native Members of the Covenanted Civil Service	36	
		101,002
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items		7,202
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company		230
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College—Fees from Students, &c.		27,704
ARMY:		
Effective.	£.	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c.	37,810	
Non-effective.		
Subscriptions towards Indian Military Service Family Pensions	8,566	
		46,376
Carried forward £.		220,056

* This is an Account subject to audit, and to the final adjustment of the accounts of sub-accountants.

No. 7.

TREASURY of the GOVERNMENT of *India*, from 1st April 1892 to 31st March 1893.

DISBURSEMENTS.

EXPENDITURE:

	£.	£.
LAND REVENUE:		
Law Charges in connection with Appeals from India	510	
Stores for India	83	
		593
OPIUM:		
Stores for India		696
SALT:		
Stores for India		708
STAMPS:		
Stores for India		31,277
CUSTOMS:		
Stores for India		15
FOREST:	£.	
Expenses attending the Examination of Candidates for the Indian Forest Department, &c.	184	
Stores for India	1,593	
		1,777
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):		
Interest on Loans contracted in England *	2,380,683	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised	8,873	
Discount on the issue of 1,300,000 *l.* India 3 per Cent. Stock	43,940	
		2,433,496
INTEREST ON OTHER OBLIGATIONS:		
Interest on Deposits in Regimental Savings Banks of men returned from India		221
POST OFFICE:	£.	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	59,900	
Stores for India	35,758	
		95,658
TELEGRAPH:		
Indo-European Telegraph:	£.	
Payments in respect of Revenue	30,985	
Other Payments	7,665	
	38,650	
Red Sea and India Telegraph	18,027	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses	5,930	
	62,607	
Telegraph Lines in India—Stores for India	79,830	
		142,437
MINT:		
Stores for India	10,207	
Other Payments	28	
		10,235
GENERAL ADMINISTRATION:		
Home Establishments, &c.	235,998	
Payments on account of Administration in India	774	
	236,772	
Stores for India	19,172	
		255,944
LAW AND JUSTICE:		
Stores for India	426	
Other Payments	191	
		617
Carried forward	£.	2,978,674

* Total Interest on Loans contracted in England is charged as follows:—

	£.	£.	£.
Under Interest on Ordinary Debt (as above)			2,380,683
Under Railway Revenue Account (page 43):	£.		
State Railways—Interest on Debt	1,017,092		
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund	1,943		
		1,015,149	
State Railways—Interest chargeable against Companies on Advances		205,099	
			1,220,248
		£.	3,600,931

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	220,058

RECEIPTS—*continued.*

Carried forward - - -	£.	220,058

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

		£.
Brought forward		2,973,674

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

MARINE:		£.	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.		52,083	
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels		50,000	
Sundry items		2,265	
		104,348	
Stores for India		186,128	
			290,476
EDUCATION:			
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.			1,742
ECCLESIASTICAL:			
Passage to India of Chaplains on appointment			300
MEDICAL:			
Maintenance of Lunatics			9,663
POLITICAL:		£.	
Mission to the Court of Persia		7,000	
Her Majesty's Establishments in China		12,500	
Sundry items		2,500	
		22,000	
Stores for India		327	
			22,327
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Stores for India		20,874	
Other Payments		23,254	
			44,128
TERRITORIAL AND POLITICAL PENSIONS:			
His Highness Maharajah Duleep Singh		26,569	
Members of the Bengal Nizamut Family		2,649	
			29,218
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES			207,848
SUPERANNUATION ALLOWANCES AND PENSIONS:		£.	
General		337,735	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund		1,472,270	
Indian Civil Service Family Pensions		550	
			1,810,555
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.		6,356	
Stores for India		46,512	
			52,868
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c.		17,588	
Miscellaneous Charges connected with the supply of Stores to India		14,643	
			32,231
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India			3,583
RAILWAY REVENUE ACCOUNT:			£.
STATE RAILWAYS—INTEREST ON DEBT:	£.		
East Indian Railway	313,359		
Eastern Bengal Railway	34,415		
Scinde Punjab and Delhi Railway	165,513		
Oude and Rohilkund Railway	351,927		
South Indian Railway	151,878		
		1,017,092	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):			
East Indian Railway	1,169,146		
Eastern Bengal Railway	121,198		
Scinde Punjab and Delhi Railway	406,307		
		1,696,651	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
* Bengal Central Railway	16,250		
Bengal-Nagpur Railway	81,250		
Indian Midland Railway	41,433		
Southern Mahratta Railway	66,166		
		205,099	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	26,055		
* Bengal Central Railway	17,500		
Bengal-Nagpur Railway	171,250		
Indian Midland Railway	212,008		
Southern Mahratta Railway	202,538		
South Indian Railway	30,000		
		659,351	
GUARANTEED COMPANIES—INTEREST		2,145,297	
			5,723,490
Carried forward		£.	11,202,103

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	220,058

RECEIPTS—*continued.*

TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -	£.	220,058
Carried forward - - -	£.	220,058

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued*.

			£.
		Brought forward - - -	11,202,103
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
IRRIGATION:			
MINOR WORKS AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - - - -			579
BUILDINGS AND ROADS:			
MILITARY WORKS:			
Stores for India - - - - - - - - - - - - - - - - -		40,628	
CIVIL WORKS AND MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	49,364		
Royal Indian Engineering College - - - - - - - - -	28,184		
Sundry items - - - - - - - - - - - - - - -	6,144		
	83,692		
Stores for India - - - - - - - - - - - - - -	2,408		
		86,100	
			126,728
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India - -	966,766		
Furlough Allowances and Pay during Voyage of British Forces serving in India	102,996		
Furlough Allowances of Officers of the Indian Service - - - - - -	256,458		
Indian Troop Service - - - - - - - - - - - - -	237,623		
Passage of Officers and Troops, otherwise than in Troop Ships - - - -	7,728		
Miscellaneous - - - - - - - - - - - - - -	18,704		
	1,590,275		
Stores for India - - - - - - - - - - - - - -	897,416		
		2,487,691	
Non-effective.			
Payments to War Office for Retired Pay, &c., of British Forces, for Service in India - - - - - - - - - - - - - - - - - -	371,382		
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments -	27,539		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,881,172		
Miscellaneous Pensions, &c. - - - - - - - - - - - -	90,859		
Indian Military Service Family Pensions - - - - - - - -	17,148		
		2,388,100	
			4,875,791
SPECIAL DEFENCE WORKS:			
INDIA:			
Stores for India - - - - - - - - - - - - - -	116,484		
Other Payments - - - - - - - - - - - - - -	3,106		
		119,590	
ADEN:			
Portion chargeable against Indian Revenues of the Cost of Stores supplied - - -		11,286	
			130,876
		TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £.	16,336,077

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:	£.	£.	
Stores for India - - - - - - - - - - - - - -	1,024,889		
Salary and Expenses of Consulting Engineer and Staff, &c. - - -	9,779		
		1,034,668	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - - - - - -		5,808	
			1,040,476
		Carried forward - - - £.	17,376,553

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

		£.
Brought forward - - -		220,058
RECEIPTS—*continued.*		
DEBT:		
PERMANENT DEBT INCURRED:		
India 3 per Cent. Stock—Loan issued:	£.	
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - - - -	347,506	
Ditto - - ditto - - for discharge of 770,300*l.* Oude and Rohilkund Railway Debentures - - - - - - - - - - - - - - -	797,247	
Created under Act 53 Vict. c. 6, for discharge of 150,000*l.* South Indian Railway Debentures - - - - - - - - - - - - - - -	155,247	
		1,300,000
DEPOSITS AND ADVANCES:		
REPAYMENT OF ADVANCES:		
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government, &c. - - - - - - - - - - - - - - - -		4,471
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:	£.	
ON ACCOUNT OF SUBSCRIBED CAPITAL - - - - - - - - - - - - -	1,570,567	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS - - - - - -	9,101	
		1,579,668
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - - - -	£. 150,790	
Estates remitted from India by Administrators General by means of Bills on London - - -	20,912	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - -	1,457	
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - - - - - - - -	1,703	
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - -	661	
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - -	598	
Miscellaneous Receipts - - - - - - - - - - - - - - - -	3,159	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - - - -	16,532,215	
		16,711,495
TOTAL RECEIPTS - - - £.		19,815,692
BALANCE, 1st April 1892 - -		4,122,626
£.		23,938,318

India Office, 11 May 1893.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

		£.
	Brought forward - - -	17,376,553
DISBURSEMENTS—*continued.*		
DEBT:		
PERMANENT DEBT DISCHARGED:	£.	
India 5 per Cent. Stock - - - - - - - - - - - - - -	400	
India 4 per Cent. Stock - - - - - - - - - - - - - -	940	
Oude and Rohilkund Railway Debentures - - - - - - - - - - -	1,770,300	
South Indian Railway Debentures - - - - - - - - - - - - -	150,000	
		1,921,640
DEPOSITS AND ADVANCES:		
ADVANCES REPAYABLE:		
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - - - - - - - -	4,206	
MISCELLANEOUS DEPOSITS:		
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - - - - - - - -	859	
		5,065
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*		
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c. - - - - - - - - - - -		921,569
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
	£.	
Payments to Her Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c. - - - - - - - - - - - - -	91,051	
Family Remittances, Remittances by Administrators General, &c. - - - - - - -	499,338	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	251,986	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - - - - - - -	215,981	
South Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	137,666	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - -	67,197	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - - -	107,112	
Miscellaneous Payments to be brought to charge or recovered in India - - - - - -	76,468	
		1,446,799
TOTAL DISBURSEMENTS - - - £.		21,671,626
BALANCE, 31st March 1893 - -		2,266,692
	£.	23,938,318

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

Thos. W. Keith, Accountant General.

---

granted or created within the year 1892–93, *see* page 48.

No. 8.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England*, between 1st April 1892 and 31st March 1893 (*see* Act 21 & 22 Vict. c. 106, s. 53).

SALARIES.	Increase or Decrease in 1893–94. Increase.	Decrease.
	£.	£.
Second Class Clerks, interchangeable among Departments: Nine Second Class Clerks—Salary from 70*l.* to 100*l.* by annual increments of 5*l.*; from 100*l.* to 190*l.* by annual increments of 7*l.* 10*s.*; and from 190*l.* to 250*l.* by annual increments of 10*l.* Higher Grade—Salary from 250*l.* to 350*l.* by annual increments of 10*l.*	630	—
Clerks specially attached: One Clerk attached to the Correspondence Department, two to the Registry and Record Department, and one to the Store Department—Salary from 4*l.* 14*s.* 6*d.* a week to 6*l.* 6*s.* a week by triennial increments of 10*s.* 6*d.* a week. In lieu of four Hired Writers—Salary 4*l.* 4*s.* a week	111	—
Supplemental Clerks: One Clerk attached to the Correspondence Department, seven to the Registry and Record Department, and two to the Store Department—Salary, two at 150*l.*; one from 144*l.*, one from 143*l.*, one from 133*l.*, one from 129*l.*, two from 124*l.*, one from 115*l.*, and one from 104*l.* to 150*l.*, by annual increments of 2*l.* 10*s.* In lieu of 10 Temporary Men Copyists at 10*d.* an hour, or 1½*d.* a folio	—	198
Funds Department: Senior Clerk—Salary of present Incumbent from 520*l.* to 700*l.*, by annual increments of 20*l.* In lieu of Senior Book-keeper in receipt of 500*l.* a year	20	—
Clerk—Salary of present Incumbent from 365*l.* to 450*l.*, by annual increments of 15*l.* In lieu of Junior Book-keeper in receipt of 350*l.* a year	15	—
Accountant General's Department: Nine Junior Clerks—Salary to be continued to 450*l.*, by annual increments of 15*l.* In lieu of a maximum of 350*l.*	69	—
Miscellaneous Officers, &c.: Actuary—Salary from 600*l.* to 800*l.*, by annual increments of 25*l.* In lieu of Actuary, Funds Department—Salary, 500*l.*	100	—
Miscellaneous Officers and Clerks not on the Permanent Establishment: Assistant to the Solicitor—Salary of present Incumbent from 400*l.* to 550*l.*, by annual increments of 15*l.* In lieu of Clerk to the Legal Adviser—Salary from 380*l.* to 450*l.*, by annual increments of 10*l.*	18	—
Computing Clerk to the Actuary—Salary, 250*l.* In lieu of Salary, 10*d.* an hour, and an additional allowance of 31*s.* a week	74	—
Store Department: Five Supervisors, Second Grade—Salary from 250*l.* to 350*l.*, by annual increments of 10*l.*; three of the present Incumbents to commence at 280*l.* In lieu of Salary from 150*l.* to 300*l.*, by annual increments of 10*l.*	242	—
Increase arising from periodical increments	1,884	—
Net Decrease consequent on appointments abolished, vacancies, retirements, &c.	—	6,812
£.	3,163	7,010

NET DECREASE, as shown on page 53 - - - £. 3,847.

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1893–94.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Ceased.
SUPERANNUATION ALLOWANCES:		*Years.*	*Years.*	£. s. d.		£. s. d.	£. s. d.
Graham, J.	Supervisor, 1st Grade, India Store Depôt.	–	–	– –	Dead	– –	216 13 4
Jopp, A. A.	Director General of Stores	–	–	– –	ditto	– –	440 – –
Lawrance, H. E.	Book-keeper, Accountant General's Department.	–	–	– –	ditto	– –	3 6 8
Pears, Major General Sir T. T., K.C.B.	Military Secretary	–	–	– –	ditto	– –	816 13 4
Sugden, J.	Examiner of Stores, India Store Depôt.	–	–	– –	ditto	– –	200 – –
Baden, E.	Senior Inspector, India Audit Office.	65	*39	800 – –	Age	520 – –	—
Badrick, W.	Head Office Keeper	75	38	320 – – †50 – –	ditto	277 10 –	—
Banfield, G.	First Class Messenger	67	48	145 – –	ditto	137 15 –	—
Fontaine, H.	- ditto - - ditto -	67	46	150 – –	ditto	135 – –	—
Hunt, S.	Senior Clerk, Correspondence Department.	61	41	800 – –	ditto	573 6 8	—
Lawson, J.	First Class Messenger	67	40	163 16 –	ditto	122 17 –	—
O'Neill, J.	Examiner of Stores, India Store Depôt.	67	34	310 – –	ditto	225 5 4	—
Pollock, G. D.	Examiner of Surgical Instruments, India Store Depôt.	74	34	100 – –	ditto	72 13 4	—
Pontifex, Sir C., K.C.I.E.	Legal Adviser and Solicitor	60	‡20	1,200 – –	Expiration of term of appointment.	400 – –	—
Rost, Dr. R., C.I.E.	Librarian	70	*30	800 – –	Age	400 – –	—
				Carried forward		2,864 7 4	1,676 13 4

* Including 7 years added for special qualifications. † Value of apartments, coal, gas, &c.
‡ Including 10 years added for special qualifications.

No. 8.—Statement showing New or Increased Salaries or Pensions, &c.—*continued.*

Superannuation and Retired Allowances—Details of Increase and Diminution in 1893-94—*contd.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
		Years.	*Years.*	£. s. d.		£. s. d.	£. s. d.
	Brought forward - - -	–	–	- -	- - -	2,864 7 4	1,676 13 4
Superannuation Allowances—*continued.*							
Spence, W. - - -	Press Writer, Registry and Record Department.	68	41	170 - -	Age - -	131 15 -	—
Stone, J. W. - -	Examiner of Stores, India Store Depôt.	65	24	310 - -	ditto - -	*170 17 1	—
Upton, J. G. - -	Assistant to Registrar, Registry and Record Department.	63	47	750 - -	ditto - -	693 15 -	—
West, Sir Algernon, K.C.B.	Chairman of the Board of Inland Revenue; portion of pension chargeable to Indian Revenues for his services as Deputy Director of Military Funds, India Office.	60	6	800 - -	ditto - -	80 - -	—
					Total - - - £.	3,940 14 5	1,676 13 4
					Increase - - £. 2,264. 1. 1.		
Compensation Allowances:							
Friend, C. T. - -	Senior Clerk, Accountant General's Department.	–	–	- -	Dead - -	- -	480 6 8
Watson, Dr. J. Forbes -	Director of the India Museum.	–	–	- -	ditto - -	- -	660 - -
Banton, W. - - -	Senior Clerk, Accountant General's Department.	60	44	750 - -	Re-organisation	593 15 -	—
Black, C. E. D. - -	Clerk for Geographical Records, Registry and Record Department.	46	23	500 - -	Abolition of Office.	191 13 4 of which the sum of 111*l.* 13*s.* 4*d.* has been commuted.	—
Cooke, Dr. M. C. - -	Officer employed in connection with the Revenue and Statistics Department.	67	32	400 - -	Re-organisation	240 - -	—
Jenkyns, E. S. - -	Senior Clerk, Accountant General's Department.	64	46	800 - -	ditto - -	740 - -	—
Pakeman, T. C. - -	- ditto - - ditto -	60	41	750 - -	ditto - -	537 10 -	—
					Total - - - £.	2,302 18 4	1,140 6 8
					Increase - - £. 1,162. 11. 8.		
Compassionate Allowances:							
Hould, W. - - -	Third Class Foreman, India Store Depôt.	–	–	- -	Dead - -	- -	36 8 -
Lawson, A. - - -	Second Class Messenger -	–	–	- -	ditto - -	- -	24 - -
Purchase, E. G. - -	Labourer, India Store Depôt	–	–	- -	ditto - -	- -	31 5 -
Blandford, H. - -	Second Class Foreman, India Store Depôt.	70	33	111 16 -	Age - -	61 14 -	—
Dodson, J. - - -	First Class Foreman, India Store Depôt.	60	35	137 12 9	ditto - -	80 7 8	—
Donovan, J. - - -	Third Class Foreman, India Store Depôt.	65	32	85 16 -	ditto - -	46 1 2	—
Jordan, W. - - -	First Class Foreman, India Store Depôt.	64	36	137 12 9	ditto - -	82 18 6	—
McConnell, J. - -	Labourer, India Store Depôt	70	25	62 8 -	ditto - -	26 1 5	—
Milford, J. M. - -	- ditto - - ditto -	53	24	62 8 -	Ill-health -	24 19 8	—
					Total - - - £.	322 2 5	91 13 -
					Increase - - £. 230. 9. 5.		
					Total Increase - - - £. 3,657. 2. 2.		

SUPERANNUATION AND RETIRED ALLOWANCES

Estimated Charge for the Year 1893-94, including the Annual Amount of Pensions which have been Commuted.

	1893-94.	1892-93.	Increase.	Decrease.
	£.	£.	£.	£.
Superannuation Allowances - - - -	16,208	13,944	2,264	—
Compensation Allowances - - - -	22,643	21,480	1,163	—
Compassionate Allowances - - - -	2,287	2,057	230	—
£.	41,138	37,481	3,657	—

Total Increase - - - £. 3,657.

Thos. W. Keith, Accountant General.

* £. 25. 9*s.* 7*d.* per annum is also payable from Imperial Revenues in respect of 14 years' service under the War Department.

No. 9. - - - - - - - -

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual the Debt and Charge created in the Year ended the 31st March 1893; the Debt, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1892.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock - - - - -	64,201,422 10 9	3½	2,247,049 15 9	23,112 10 3	2,270,162 6 –
India 3 per Cent. Stock - - - - -	33,455,079 1 5	3	1,003,652 7 5	12,043 16 7	1,015,696 4 –
India Debentures - - - - - - -	3,614,000 – –	3¼	117,455 – –	- - -	117,455 – –
East Indian Railway Debenture Stock - -	1,435,650 – –	4½	64,604 5 –	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock -	348,666 – –	4	13,946 12 9	104 12 –	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures -	2,499,300 – –	3½	87,475 10 –	- - -	87,475 10 –
South Indian Railway Debenture Stock - -	425,000 – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures - - -	670,200 – –	3½	23,457 – –	- - -	23,457 – –
South Indian Railway Debentures - - -	313,700 – –	3¼	10,195 5 –	- - -	10,195 5 –
	107,347,717 12 2				
Debt not bearing Interest:					
India 5 per Cent. Stock - - - - -	9,967 11 9				
India 4 per Cent. Stock - - - - -	25,440 7 4				
East India Bonds - - - - - - -	20,917 – –				
East Indian Railway Debentures - - -	100 – –				
TOTAL Debt, and Annual Charge thereof, on 31st March 1892 -	107,404,142 11 3	–	3,602,348 15 11	35,934 10 11	3,638,283 6 10
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953 - - -	- - -	–	850,537 18 10	- - -	850,537 18 10
Interest in lieu of Deferred Annuity - -	- - -	–	262,000 – –	- - -	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State - - -	- - -	–	- - -	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957 - - -	- - -	–	116,850 14 9	- - -	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - - -	- - -	–	- - -	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958 - - -	- - -	–	371,361 3 7	- - -	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - - -	- - -	–	- - -	317 – 8	317 – 8
TOTAL Indian Railway Annuities on 31st March 1892 - - -	- - -	–	1,600,749 17 2	1,814 11 8	1,602,564 8 10
			5,203,098 13 1	37,749 2 7	5,240,847 15 8
DEBT CREATED IN THE YEAR.					
Debt bearing Interest:					
India 3 per Cent. Stock - - - - -	1,300,000 – –	3	39,000 – –	468 – –	39,468 – –
£.	108,704,142 11 3	–	5,242,098 13 1	38,217 2 7	5,280,315 15 8

No. 9.

Charge thereof, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1892; Debt and Charge, and the Annuities, reduced in that Year; and the Total Amount of 1893.

	Capital of Debt.	Rate per Cent.	Annual Charge. Interest and Annuity.	Management.	TOTAL.
DEBT REDUCED IN THE YEAR.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	88,689 14 10	3½	3,104 2 10	31 18 7	3,136 1 5
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	10,046 5 5	3½	351 12 4	3 12 4	355 4 8
Oude and Rohilkund Railway Debentures, paid off	1,770,300 – –	3½	61,960 10 –	– – –	61,960 10 –
South Indian Railway Debentures, paid off	150,000 – –	3½	5,250 – –	– – –	5,250 – –
	2,019,036 – 3				
Debt not bearing Interest:					
India 5 per Cent. Stock	400 – –				
India 4 per Cent. Stock	940 8 7				
	2,020,376 8 10	–	70,666 5 2	35 10 11	70,701 16 1
Indian Railway Annuities.					
Scinde Punjab and Delhi Railway:					
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State, reduced	– – –	–	– – –	58 8 6	58 8 6
			70,666 5 2	93 19 5	70,760 4 7
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1893.*					
Debt bearing Interest:					
India 3½ per Cent. Stock	64,102,686 10 6	3½	2,243,594 – 7	23,076 19 4	2,266,670 19 11
India 3 per Cent. Stock	34,755,079 1 5	3	1,042,652 7 5	12,511 16 7	1,055,164 4 –
India Debentures	3,614,000 – –	3¼	117,455 – –	– – –	117,455 – –
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9	104 12 –	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures	729,000 – –	3½	25,515 – –	– – –	25,515 – –
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	520,200 – –	3½	18,207 – –	– – –	18,207 – –
South Indian Railway Debentures	313,700 – –	3¼	10,195 5 –	– – –	10,195 5 –
	106,628,681 11 11				
Debt not bearing Interest:					
India 5 per Cent. Stock	9,567 11 9				
India 4 per Cent. Stock	24,499 18 9				
East India Bonds	20,917 – –				
East Indian Railway Debentures	100 – –				
TOTAL Debt, and Annual Charge thereof, on 31st March 1893	106,683,766 2 5	–	3,570,682 10 9	36,367 – –	3,607,049 10 9
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953	– – –	–	850,537 18 10	– – –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	258 12 2	258 12 2
TOTAL Indian Railway Annuities on 31st March 1893	– – –	–	1,600,749 17 2	1,756 3 2	1,602,506 – 4
			5,171,432 7 11	38,123 3 2	5,209,555 11 1
£.	108,704,142 11 3	–	5,242,098 13 1	38,217 2 7	5,280,315 15 8

* For Analysis, *see* following page.

Thos. W. Keith, Accountant General.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Charge thereof, and INDIAN RAILWAY ANNUITIES, outstanding on the 31st March 1893.

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
India 3½ per Cent. Stock	51,957,284 12 7		3½	1,818,504 19 3	18,704 12 5	1,837,209 11 8
India 3 per Cent. Stock	13,972,948 2 2		3	419,188 8 10	5,030 5 3	424,218 14 1
India Debentures	3,614,000 – –		3¼	117,455 – –	– – –	117,455 – –
	69,544,232 14 9					
Not bearing Interest:						
India 5 per Cent. Stock	9,567 11 9					
India 4 per Cent. Stock	24,499 18 9					
East India Bonds	20,917 – –					
		69,599,217 5 3	–	2,355,148 8 1	23,734 17 8	2,378,883 5 9
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.						
Bearing Interest:						
India 3 per Cent. Stock	– – –	7,471,483 15 9	3	224,144 10 4	2,689 14 8	226,834 5 –
Debt incurred and Annuity created in respect of the East Indian Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	6,866,318 2 11		3½	240,321 2 9	2,471 17 6	242,793 – 3
India 3 per Cent. Stock	247,840 1 2		3	7,435 4 –	89 4 5	7,524 8 5
East Indian Railway Debenture Stock	1,435,650 – –		4½	64,604 5 –	430 13 11	65,034 18 11
	8,549,808 4 1					
Debt not bearing Interest:						
East Indian Railway Debentures	100 – –					
		8,549,908 4 1	–	312,360 11 9	2,991 15 10	315,352 7 7
Annuity:						
Annuity terminating in 1953	– – –	– – –	–	850,537 18 10	– – –	850,537 18
Interest in lieu of Deferred Annuity	– – –	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	1,368 11 10	1,368 11 10
				1,112,537 18 10	1,368 11 10	1,113,906 10 8
				1,424,898 10 7	4,360 7 8	1,429,258 18 3
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	582,099 5 4		3½	20,373 9 6	209 11 1	20,583 – 7
India 3 per Cent. Stock	708 – –		3	21 4 10	– 5 1	21 9 11
Eastern Bengal Railway Debenture Stock	348,666 – –		4	13,946 12 9	104 12 –	14,051 4 9
		931,473 5 4	–	34,341 7 1	314 8 2	34,655 15 3
Annuity:						
Annuity terminating in 1957	– – –	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	128 19 2	128 19 2
				116,850 14 9	128 19 2	116,979 13 11
				151,192 1 10	443 7 4	151,635 9 2
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	– – –	4,705,491 14 3	3½	164,692 4 2	1,693 19 7	166,386 3 9
Annuity:						
Annuity terminating in 1958	– – –	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	258 12 2	258 12 2
				371,361 3 7	258 12 2	371,619 15 9
				536,053 7 9	1,952 11 9	538,005 19 6
Debt incurred in respect of the Oude and Rohilkund Railway.						
Bearing Interest:						
India 3½ per Cent. Stock	*—3,507 4 7	– – –	3½	—297 15 1	—3 1 3	—300 16 4
India 3 per Cent. Stock	9,593,619 12 6	– – –	3	287,808 11 9	3,453 14 1	291,262 5 10
Oude and Rohilkund Railway Debenture Stock	384,700 – –	– – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures	729,000 – –	– – –	3½	25,515 – –	– – –	25,515 – –
		10,698,812 7 11	–	328,413 16 8	3,566 1 –	331,979 17 8
Debt incurred in respect of the South Indian Railway.						
Bearing Interest:						
India 3 per Cent. Stock	3,468,479 9 10	– – –	3	104,054 7 8	1,248 13 1	105,303 – 9
South Indian Railway Debenture Stock	425,000 – –	– – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	520,200 – –	– – –	3½	18,207 – –	– – –	18,207 – –
Ditto ditto	313,700 – –	– – –	3¼	10,195 5 –	– – –	10,195 5 –
		4,727,379 9 10	–	151,581 12 8	1,376 3 1	152,957 15 9
	£.	106,683,766 2 5	–	5,171,432 7 11	38,123 3 2	5,209,555 11 1

* The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

No. 10.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1894, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1893-94.	1892-93.	INCREASE.	DECREASE.
INDIA OFFICE.	£.	£.	£.	£.
SALARIES, WAGES, AND ALLOWANCES	147,305	151,152	- -	3,847
POSTAGE OF DESPATCHES TO AND FROM INDIA	1,200	1,200	—	—
TELEGRAMS TO INDIA	4,300	3,600	700	—
LAW CHARGES	300	400	- -	100
CONTINGENCIES	12,100	11,900	200	—
CONTINGENCIES OF THE STORE DEPÔT	12,200	13,400	- -	1,200
STATIONERY, PRINTING, AND BOOKBINDING	5,800	5,800	—	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	6,652	6,729	- -	77
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£.	189,857	194,181	900	5,224
NET DECREASE			£. 4,324.	
SUPERANNUATION AND RETIRED ALLOWANCES	* 41,138	* 37,481	3,657	—

* Estimated Charge for the Year, including the annual amount of Pensions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers.			1893-94.	1892-93.	INCREASE.	DECREASE.
1892-93.	1893-94.		£.	£.	£.	£.
17	17	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 13 Members of Council	25,300	25,300	—	—
49	52	Correspondence Department	33,342	32,565	777	—
6	6	Funds Department	2,416	2,778	- -	362
46	48	Accountant General's Department	15,295	17,609	- -	2,314
33	39	Registry and Record Department	9,037	8,969	68	—
10	11	Miscellaneous Officers, &c.	6,160	6,078	82	—
13	12	Miscellaneous Officers and Clerks not on the Permanent Establishment	4,260	4,444	- -	184
29	20	Clerks temporarily employed at the India Office	1,891	3,867	- -	1,976
62	61	Office Keepers and Messengers	6,068	6,230	- -	162
32	32	Housekeeper, Housemaids, and Charwomen	1,329	1,329	—	—
20	20	Artificers and Labourers employed at the India Office	1,692	1,692	—	—
282	277	Store Department: India Office Branch, Branch at the India Store Depôt, Miscellaneous Officers at the Store Depôt not on the Permanent Establishment, Clerks temporarily employed in the Store Department, Artificers and Labourers employed at the Store Depôt, Labourers temporarily employed at the Store Depôt, Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	40,515	40,291	224	—
599	595	£.	147,305	151,152	1,151	4,998
		NET DECREASE			£. 3,847.	

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.		Salaries, Wages, and Allowances.	Salary of Office.			1893-94.	1892-93.
1892-93.	1893-94.		Minimum.	Annual Increment.	Maximum.		
		Secretary of State, &c.	£.	£.	£.	£.	£.
1	1	Secretary of State	- -	- -	- -	5,000	5,000
1	1	Permanent Under Secretary of State	- -	- -	- -	2,000	2,000
1	1	Parliamentary Under Secretary of State	- -	- -	- -	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	- -	- -	- -	1,200	1,200
13	13	Members of Council at 1,200 *l.* each (1)	- -	- -	- -	15,600	15,600
17	17				£.	25,300	25,300
		Correspondence Department.					
6	6	Secretaries, at 1,200 *l.* each (1)	- -	- -	- -	7,400	7,400
6	6	Assistants (2)	800	25	1,000	6,050	5,985
1	1	Special Assistant and Visitor to India Museum (3)	- -	- -	- -	800	800
11	11	Senior Clerks (4)	600	25	800	8,513	8,450
6	7	Redundant Senior Clerks (5)	500	20	700	4,718	3,938
5	4	Junior Clerks (6)	200	20	600	1,085	1,910
1	1	Political Aide-de-Camp to the Secretary of State for India:					
		Salary	- -	- -	- -	500	500
		Contingent Expenses	- -	- -	- -	300	300
1	1	Clerk specially attached for Indo-European Telegraph purposes	320	20	500	360	340
1	1	Clerk specially attached to the Political and Secret Department (7)	150	10	350	440	330
1	1	Clerk for Examination of Army Non-Effective Accounts	300	10	400	382	372
1	1	Technical Assistant to "Special Assistant and Visitor to India Museum"	250	10	350	265	255
3	3	Second Class Clerks, Higher Grade (8)	250	10	350	984	957
6	7	Second Class Clerks (9)	70 100 190	5 7*l.* 10*s.* 10	100 190 250	1,169	1,028
–	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	246	—
–	1	Supplemental Clerk	129	2*l.* 10*s.*	150	130	—
49	52				£.	33,342	32,565

(1) One receives a personal allowance of 200*l.*, besides the sums included above; one receives Indian Military Retired Pay at 25*s.* a day and an additional Annuity of 327*l.*; one, an Indian Judicial Pension of 1,200*l.* a year; and two, Indian Civil Service Annuities of 1,000 *l.* each.
(2) One receives 100*l.* as Assistant Government Director of Indian Railway Companies.
(3) Also receives a Pension of 270*l.* a year for service in India.
(4) One receives a compensation allowance of 100*l.*, and one receives 50*l.* as Reading Clerk to Council.
(5) Two receive 150 *l.* each as Private Secretaries to the Under Secretaries of State, one receives a compensation allowance of 50*l.*, and one receives 50*l.* as Resident Clerk.
(6) One receives 50 *l.* as Précis Writer to the Secretary of State, and 50 *l.* for compiling a portion of the "India List."
(7) Receives 100*l.* as Assistant Private Secretary to Secretary of State, and 50*l.* as Resident Clerk.
(8) One receives an annual gratuity of 50*l.* for the preparation of a Sanitary Blue Book; and one receives 50*l.* for compiling a portion of the "India List."
(9) One receives 100*l.* for compiling a portion of the "India List."

		Funds Department.					
1	1	Director of Funds and Agent to the Administrators General of India	- -	- -	- -	1,000	1,100
		Allowance as Agent to the Administrators General	- -	- -	- -	100	
1	— (1)	*Actuary*	- -	- -	- -	- -	*500*
1	1	Senior Clerk, formerly styled Head Book-keeper	500	20	700	530	500
1	1	Clerk, formerly styled Assistant Book-keeper	200	15	450	372	350
2	3	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			414	328
6	6				£.	2,416	2,778

(1) Included among "Miscellaneous Officers, &c.," on page 55.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1893-94.	1892-93.
1892-93.	1893-94.		Minimum.	Annual Increment.	Maximum.		
		Accountant General's Department.	£.	£.	£.	£.	£.
1	1	Accountant General	- -	- -	- -	1,200	1,200
1	1	Deputy Accountant General (1)	800	25	1,000	897	1,100
7	5	Senior Clerks (2) (3)	500	20	700	3,573	5,192
1	–	*Supernumerary Senior Clerk*	- -	- -	- -	- -	*683*
10	9	Junior Clerks (3) (4) (5)	100	15	450	3,049	3,540
10	10	Second Class Clerks, Higher Grade (3)	On the same scale of salary as in the Correspondence Department			2,901	2,801
14	20	Second Class Clerks	- - - ditto - - -			3,300	2,738
1	1	Clerk specially attached for Indo-European Telegraph purposes	190	10	350	215	205
1	1	Keeper of Records (6)	120	10 (triennially)	150	160	150
46	48				£.	15,295	17,609

(1) Receives a personal allowance of 100 *l.*
(2) Three receive extra allowances:—One of 100 *l.* and two of 50 *l.* each.
(3) Allowances for Income Tax duties are as follows:—One Senior Clerk, 15 *l.*; four Senior Clerks, 8 *l.* each; three Junior Clerks and seven Second Class Clerks, Higher Grade, 3 *l.* each; amounting in the aggregate to 77 *l.*, for which an allowance is made from Imperial Revenues.
(4) Three receive, until promoted, 60 *l.* each as compensation for superior appointments abolished.
(5) One receives a personal allowance of 50 *l.*
(6) Receives an allowance of 10 *l.* per annum for attendance a seventh hour daily five days a week.

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records	- -	- -	- -	1,000	1,000
4	3	Assistants to ditto	350	15	650	1,643	2,105
1	–	*Clerk for Geographical Records*	- -	- -	- -	- -	*500*
9	10	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department			2,523	2,595
12	11	Second Class Clerks (1)	- - - ditto - - -			1,572	1,912
1	1	Clerk specially attached (2)	- -	- -	- -	193	193
1	1	- ditto - ditto	150 190	7*l.* 10*s.* 10	190 350	163	156
–	2	- ditto - ditto	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	492	—
–	7	Supplemental Clerks	124	2*l.* 10*s.*	150	973	—
1	1	Keeper of Records (3)	- -	- -	150	175	163
1	–	*Press Writer*	- -	- -	- -	- -	*85*
1	1	Assistant Keeper of Records, formerly styled Assistant Press Writer	- -	- -	125	125	110
1	1	Keeper of Geographical Records, formerly styled Map Mounter	175	5	200	178	150
33	39				£.	9,037	8,969

(1) One receives 50 *l.* for compiling the "India Office List."
(2) Received from Imperial Revenues in October 1872 the commuted value of a Pension of 206 *l.* 13 *s.* 4 *d.*
(3) Receives a personal allowance of 25 *l.*

		Miscellaneous Officers, &c.					
1	1	Government Director of Indian Railway Companies (1)	- -	- -	- -	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	- -	- -	- -	600	700
1	1	Librarian (2)	- -	- -	600	497	700
1	1	Assistant to ditto	- -	- -	- -	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	On the same scale of salary as in the Correspondence Department			290	280
2	2	Members of the Medical Board for the examination of Officers of the Indian Services — one (3) at one (4) at	- -	- -	- -	600 300	600 300
			(Appointment tenable only by a Retired Officer, and for a term of three years.)				
1	1	Legal Adviser and Solicitor to the Secretary of State (5)	- -	- -	- -	1,200	1,200
–	1	Actuary (6)	600	25	800	612	—
1	1	Surveyor and Clerk of the Works (7)	300	10	400	461	700
1	1	Assistant to ditto	180	10	250	250	248
10	11				£.	6,160	6,078

(1) Also receives Indian Military Pay at 25 *s.* a day and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(2) Received a personal allowance of 200 *l.* which ceased with 30th September 1892.
(3) Also receives an Indian Medical Pension of 365 *l.* a year, and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(4) Also receives an Indian Medical Pension of 456 *l.* a year, and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(5) Also receives an Indian Judicial Pension of 1,200 *l.* a year.
(6) Transferred from Funds Department.
(7) Receives a personal allowance of 300 *l.* which will cease with the 7th June 1893.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1892-93.	Numbers. 1893-94.	SALARIES, WAGES, AND ALLOWANCES —*continued*.	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1893-94.	1892-93.
		MISCELLANEOUS OFFICERS AND CLERKS NOT ON THE PERMANENT ESTABLISHMENT.	£.	£.	£.	£.	£.
-(1)	1	Private Secretary to the Secretary of State	- -	- -	- -	300	300
1	-(2)	*Assistant Private Secretary to the Secretary of State*	- -	- -	- -	—	*100*
1	1	Consulting Officer for the Indian Troop Service	- -	- -	- -	1,000	1,000
1	1	Ordnance Consulting Officer for India (3)	- -	- -	- -	500	500
1	1	Assistant Military Secretary for Indian Affairs at the Horse Guards (4)	- -	- -	- -	275	275
1	1	Clerk to ditto	300	15	450	390	375
1	1	Indian Officer attached to the Intelligence Department, Horse Guards (5)	- -	- -	- -	200	200
1	1	Member of Army Sanitary Committee (6)	- -	- -	- -	200	200
1	1	Registrar of the Orders of the Star of India and of the Indian Empire	- -	- -	- -	350	350
2	1	Assistant to the Solicitor, formerly styled Clerk to the Legal Adviser	400	15	550	409	382
	1	Clerk to the Legal Adviser	- -	- -	- -	160	160
1	1	Clerk to the Commissioners of Income Tax (7)	- -	- -	- -	226	226
1	-	*Officer temporarily employed in connection with the Revenue and Statistics Department*	- -	- -	- -	—	*200*
1	1	Computing Clerk to the Actuary	- -	- -	- -	250	176
13	12				£.	4,260	4,444

(1) The incumbent in 1892-93 is not counted here, he having been a Junior Clerk in the Accountant General's Department, but the present incumbent is counted here as he is not otherwise on the India Office Establishment.
(2) The present incumbent appointed 11th June 1892, is not counted here, being a clerk specially attached to the Political and Secret Department, Correspondence Department.
(3) Also receives 18 *s.* a day regimental pay.
(4) Also receives Indian Military Pay at 25 *s.* a day, and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(5) In addition to 500 *l.* a year from the War Office.
(6) Also receives an Indian Medical Pension of 1,050 *l.* a year.
(7) For which an allowance is made from Imperial Revenues. This officer also receives a superannuation allowance of 1,700 *l.* a year.

29	20	CLERKS TEMPORARILY EMPLOYED AT THE INDIA OFFICE	Six hired writers at 4 *l.* 4 *s.* a week; also one man copyist at 10 *d.* an hour, and four boy copyists at from 4 *d.* to 5½ *d.* an hour, supplied by the Civil Service Commission; and nine lady typists, at rates varying from 14 *s.* to 30 *s.* a week.			1,891	3,867
		OFFICE KEEPERS AND MESSENGERS.					
1	1	Head Office Keeper (1)	With apartments	-	200	230	260
1	1	Second Office Keeper	- ditto	- -	150	150	180
1	1	Third Office Keeper	- -	- -	140	166	166
			In lieu of apartments		26		
10	10	Messengers, First Class (2)	110	2	120	1,235	1,321
39	38	Messengers, Second Class (with uniform) (2)	80	2	100	3,812	3,850
1	1	Extra Messenger (ditto)	- -	- -	- -	110	100
2	2	Messengers at the Store Depôt (ditto) (2)	80	2	100	209	209
7	7	Boy Messengers	At 1 *s.* to 2 *s.* 6 *d.* a day			156	144
62	61				£.	6,068	6,230

(1) Receives a personal allowance of 30 *l.*
(2) The following allowances are received by First and Second Class Messengers:—Three receive 30 *l.* each for attendance on the Secretary of State; one receives 20 *l.*, and one receives 10 *l.*, for attendance on the Under Secretaries of State; one receives 25 *l.* as Bank Messenger; one receives 20 *l.* for superintending the delivery of coal; one receives 30 *l.* for the despatch of letters; one receives 15 *l.* for assisting the Head Office Keeper; one receives 10 *l.* for Mailwork, and two receive 10 *l.* each for performing the duties of Hall Porter. Also two receive compensation allowances of 8 *l.* 18 *s.* 9 *d.* each.

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.					
1	1	Housekeeper (1)	With apartments	-	80	100	100
28	28	Housemaids (not entitled to pension)	- -	- -	40	1,120	1,120
3	3	Charwomen (ditto)	- -	- -	14 *s.* a week	109	109
32	32				£.	1,329	1,329

(1) Receives a personal allowance of 20 *l.*

20	20	ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying up to 3 *l.* a week			1,692	1,692

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1893-94.	1892-93.
1892-93.	1893-94.		Minimum.	Annual Increment.	Maximum.		
		Store Department.					
		India Office Branch.	£.	£.	£.	£.	£.
1	1	Director General	- -	- -	- -	1,200	1,200
1	1	Assistant to the Director General	700	25	900	869	844
7	7	Senior Clerks (1)	500	20	700	4,645	4,545
3	2	Junior Clerks	100	15	500	739	809
1	3	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			800	280
7	6	Second Class Clerks	- ditto -		ditto -	797	1,254
1	1	Member of Committee for Valuation of Military Equipments (2)	500	20	700	700	700
1	1	Clerk for Railway Stores	150	10	350	245	235
–	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	246	—
–	1	Supplemental Clerk	115	2*l.* 10*s.*	150	116	—
		(1) Three receive extra allowances of 100*l.* each.					
		(2) Also receives Indian Military Retired Pay at 7*s.* a day.					
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	- -	- -	- -	800	800
1	1	Assistant Superintendent (2)	- -	- -	- -	700	700
4	4	Supervisors, First Grade (3)	350	15	500	1,858	1,811
5	5	Supervisors, Second Grade (3) (4)	250	10	350	1,415	1,122
1	1	Supernumerary Supervisor, Second Grade	- -	- -	- -	150	150
–	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the Correspondence Department.			250	—
13	12	Second Class Clerks	- ditto -		ditto -	2,301	2,480
–	1	Supplemental Clerk	104	2*l.* 10*s.*	150	105	—
14	14	Examiners of Stores	250	10	350	3,880	3,810
13	13	Assistant Examiners of Stores	150	5	200	2,062	2,040
1	1	Custodian of Patterns (3)	150	Rising on report of Director General.	250	250	225
1	1	Engineer (3)	120	- ditto -	200	150	150
1	1	Shipping Foreman	120	- ditto -	150	120	120
1	1	Inspector of Scientific Instruments	300	15	500	500	500
1	–	*Examiner of Surgical Instruments* (5)	- -	- -	- -	—	75
		(1) Also receives 250*l.* a year in respect of a pension of 300*l.* granted for service in the British Army.					
		(2) Also receives 100*l.* a year in respect of a pension of 200*l.* granted for service in the British Army.					
		(3) Allowances for additional attendance:—One Supervisor, First Grade, 50*l.*; one Supervisor, Second Grade, 25*l.*; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*					
		(4) Two also receive Indian Military Pensions of 55*l.* and 58*l.* a year respectively.					
		(5) Included below among "Miscellaneous Officers not on the Permanent Establishment."					
		Stamp Branch. (*See* Note.)					
1	1	Supervisor of Stamps	200	10	300	297	287
1	1	Assistant ditto	150	7*l.* 10*s.*	200	184	177
2	2	Examiners	100	5	150	293	288
		Miscellaneous Officers at the Store Depôt not on the Permanent Establishment.					
1	1	Surveyor of Shipping	- -	- -	- -	600	600
1	1	Medical Attendant on Labourers	- -	- -	- -	75	75
1	1	Examiner of Medical Stores (1)	- -	- -	- -	300	300
–	1	Examiner of Surgical Instruments (1)	- -	- -	- -	50	—
6	5	*Clerks temporarily employed in the Store Department*	One at 3*l.* 3*s.* a week, one at 2*l.* 2*s.* a week; also three boy copyists at from 4½*d.* to 6*d.* an hour, supplied by the Civil Service Commission			484	754
59	52	*Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	4,565	5,146
105	104	*Labourers temporarily employed at the Store Depôt*	- -	- -	- -	7,005	7,082
26	27	*Examiners and Tellers temporarily employed at the Stamp Branch* (*see* Note)	- -	- -	- -	1,764	1,732
282	277				£.	40,515	40,291

(1) The Examiners of Medical Stores and Surgical Instruments each receive an Indian Medical Pension of 292*l.* a year and an annuity of 300*l.* from the Bengal Medical Retiring Fund.

Note.—The control and superintendence of the supply of Stamps for India were transferred to the Inland Revenue Department with effect from 1st October 1886, and these officers are now paid *through* that Department.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1893-94.	1892-93.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£.	£.	£.	£.
Rates and Taxes	790	810	—	20
Repairs, Furniture, and Fittings	4,360	4,540	—	180
Coal and Firewood	450	450	—	—
Gas, Candles, Soap, and other House Articles	1,370	1,300	70	—
Postage (excluding Postage to and from India)	1,100	1,100	—	—
Telegrams (excluding Telegrams to India)	60	60	—	—
Travelling Expenses	220	220	—	—
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	1,000	1,000	—	—
Advertisements	400	500	—	100
Stamps	130	190	—	60
Postal and Money Orders	100	100	—	—
Messengers' Uniforms	380	290	90	—
Messengers' Allowances for Night Watching	183	183	—	—
Pay of Police	140	130	10	—
Expenses of Cataloguing the Records of the India Office	800	400	400	—
Miscellaneous	617	627	—	10
£.	12,100	11,900	570	370
NET INCREASE			£. 200.	
CONTINGENCIES OF THE STORE DEPÔT.				
Rent, Rates, and Taxes	1,320	1,300	20	—
Repairs, Furniture, and Fittings	1,800	(1) 3,000	—	1,200
Coal and Coke	550	550	—	—
Gas, Candles, Soap, and other House Articles	380	380	—	—
Travelling Expenses of Officers of the Department	2,800	2,500	300	—
Commission and Travelling Expenses of Professional Inspectors	1,800	1,800	—	—
Carriage of Stores	270	[illegible]	—	—
Patterns	50	270	—	—
Advertisements	[illegible]	50	—	—
Pay of Police	[illegible]40	40	—	—
Miscellaneous	1,600	1,830	—	230
Inland Revenue Department for superintendence of the Supply of Sta[illegible] for India	580	670	—	90
[illegible]mps	1,010	1,010	—	—
£.	12,200	13,400	320	1,520
NET DECREASE			£. 1,200.	

(1) Included 1,200 *l.*, the estimated cost of fit[illegible] the electric light at the Store D[illegible]itting up [illegible]ore Depôt.

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under Act 21 & 22 Vict. c. 106, s. 52.

Numbers.			SALARY OF OFFICE.			1893-94.	1892-93.
1892-93	1893-94.		Minimum.	Annual Increment.	Maximum.		
			£.	£.	£.	£.	£.
1	1	Auditor	- -	- -	- -	1,000	1,000
1	1	Assistant to the Auditor, formerly styled Senior Inspector (1)	700	25	800	813	800
1	—	*Junior Inspector*	- -	- -	- -	- -	*700*
4	4	Senior Clerks, formerly styled Senior Examiners (2)	500	20	700	2,090	1,850
4	4	Junior Clerks, formerly styled Junior Examiners	100	15	450	1,254	1,158
6	9	Second Class Clerks	On the same scale of salary as in the India Office.			1,480	1,209
1	1	Boy Copyist, for a short period	At 4 *d.* an hour, supplied by the Civil Service Commission.			15	12
18	20				£.	6,652	6,729
		NET DECREASE				£. 77.	

(1) Receives a personal allowance of 100 *l.*
(2) One receives a personal allowance of 50 *l.*

Thos. W. Keith, Accountant General.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through
EYRE and
SPOTTISWOODE, East Harding
and 32, Abingdon-street, Westminster, S.W.
JOHN MENZIES & Co., 12, Hanover-street, Edinburgh
90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., 104, Grafton-street, Dublin.

[*Price* 6 *d.*]

211. *Under* 6 *oz.*

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed*, 13 *May* 1892.

LIST.

1890-91.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1890 to 31st March 1891 - - - - - p. 2

No. 2.—Report of the Auditor upon the Indian Home Accounts, from 1st April 1890 to 31st March 1891, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - p. 24

No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1890 to 31st March 1891, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - - - - - - - - - - - p. 27

No. 4.—Statement of the Net Expenditure and Receipts on account of the Royal Indian Engineering College, during the Year ended 31st March 1891 - - - - p. 28

No. 5.—Account of the Charges and Receipts in respect of the Indian Troop Service, during the Year ended 31st March 1891 - - - - - - - - - - - - p. 29

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1890-91 - - - - p. 30

1891-92.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1891 to 31st March 1892 - - - - p. 40

No. 8.—Statement showing New or Increased Salaries or Pensions granted or created in England, between 1st April 1891 and 31st March 1892 - - - - - - - - p. 48

No. 9.—Account showing the Total Amount of Indian Debt raised in England, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March 1891; the Debt and Charge created in the Year ended 31st March 1892; the Debt and Charge reduced in that Year; and the Total Amount of Debt, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March 1892 - - p. 50

No. 10.—List of the Establishment of the Secretary of State in Council of India; and Estimate of the Amount required in the Year ending 31st March 1893, to pay the Salaries and other Expenses of the India Office, and of the Office of the Auditor of the Accounts of the Secretary of State in Council - - - - - - - - - p. 53

India Office,
12 May 1892

A. GODLEY,
Under Secretary of State for India.

No. 1. - - - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£. s. d.	£. s. d.	£. s. d.
Balance on the 1st April 1890 - - -			5,402,873 2 9
REVENUE:			
INTEREST:			
Interest realised from investment of Cash Balance - -	165,205 2 9		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland -	989 – 8		
		166,194 3 5	
TELEGRAPH:			
Indo-European Telegraph:			
Message Revenue - - - - - - - -	29,927 9 2		
Deduct—Difference between Payments and Receipts under the Joint Purse arrangement with the Eastern and Indo-European Telegraph Companies - -	16,469 16 7		
	13,457 12 7		
Miscellaneous Receipts - - - - - -	1,296 12 8		
		14,754 5 3	
MINT:			
Proceeds of sale of Indian Coins sent to this country for Assay - -		58 1 8	
MEDICAL:			
Royal India Lunatic Asylum, Ealing:	£. s. d.		
Sale proceeds of the Estate at Ealing - - -	31,000 – –		
Pay, Pensions, &c., of Inmates, appropriated to their Maintenance -	2,444 9 5		
Sale of Farm Produce, &c. - -	86 15 –		
	2,531 4 5		
On account of the Maintenance of two Lunatics in Broadmoor Asylum, &c. - - - - - - -	114 19 1		
		33,646 3 6	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale Proceeds of Books, Maps, &c. - - - - - - - - -		780 7 8	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -	£. s. d. 8,508 13 8		
Subscriptions in respect of the India Office Provident Fund - - - - - - - - - -	1,406 18 8		
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund - - - - -	£. s. d. 1,474 8 7		
Madras Civil Service Annuity Fund - - - - -	43 16 5		
Bombay Civil Fund: Annuity Branch - - - - -	13 16 6		
Bengal Civil Fund - - -	1,541 10 –		
Madras - ditto - - -	327 6 10		
Bombay Civil Fund: Provident Branch - - - - -	617 3 5		
Bengal Military Orphan Society -	23,501 – 3		
Bengal Military Fund - -	34,046 16 3		
Madras - ditto - - -	17,622 19 4		
Bombay - ditto - - -	11,230 7 4		
Madras Medical Fund - -	116 15 –		
Indian Navy Fund - - -	987 14 6		
	91,523 14 5		
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - - -	448 1 3		
		101,887 8 –	
Carried forward - - - £.		317,320 9 6	5,402,873 2 9

No. 1.

of the GOVERNMENT of *India*, from 1st April 1890 to 31st March 1891.

DISBURSEMENTS.

EXPENDITURE:

	£. s. d.	£. s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	346 6 7	
Stores for India. For use in the Revenue Survey	1 – 7	
		347 7 2
OPIUM:		
Stores for India: For the Behar and Benares Opium Agencies		389 12 8
SALT:		
Stores for India: For the Salt Department, Madras, &c.		367 12 –
STAMPS:		
Stores for India		34,218 6 5
EXCISE:		
Stores for India: Hydrometers, &c.		53 17 3
FOREST:		
Expenses attending the Examination of Candidates for the Indian Forest Department, Passages to India on appointment, &c.		2,008 2 10

	£. s. d.	£. s. d.	£. s. d.
INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13, TO RAILWAYS):			
Interest on Loans contracted in England:*			
India 3½ per Cent. Stock	1,819,075 16 2		
India 3 per Cent. Stock — £. 597,675 3 11			
Less—Chargeable against Companies on Advances — 122,845 10 11			
	474,829 13 –		
India 5 per Cent. Stock (accrued prior to 5th July 1880)	57 9 6		
India 4 per Cent. Stock (accrued prior to 5th October 1888)	16 3 3		
India Debentures	170,000 – –		
		2,463,979 1 11	
Outstanding Dividends on East India Stock		2 9 5	
Discount Sinking Fund, in redemption of Debt incurred in excess of Money raised:			
Investment in 7,798 *l.* 14 *s.* 7 *d.* India 3½ per Cent. Stock of the sum applicable to this purpose		8,311 17 1	
Discount on the issue of 5,400,000 *l.* India 3 per Cent. Stock		40,518 17 6	
			2,512,812 5 11
INTEREST ON OTHER OBLIGATIONS:			
Interest on Deposits in Regimental Savings Banks of men returned from India		– – –	187 16 2
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury		44,975 – –	
Stores for India		33,798 13 3	
			78,773 13 3
Carried forward £.			2,629,158 13 8

* Total Interest on Loans contracted in England:—

	£. s. d.
India 3½ per Cent. Stock	2,252,250 13 6
India 3 per Cent. Stock	825,105 18 –
India 5 per Cent. Stock (prior to 5th July 1880)	57 9 6
India 4 per Cent. Stock (prior to 5th October 1888)	16 3 3
India Debentures	170,000 – –
East Indian Railway Debenture Stock	64,604 5 –
Eastern Bengal Railway Debenture Stock	13,946 7 6
Oude and Rohilkund Railway Debentures and Debenture Stock	124,365 3 2
£.	3,450,345 19 11

Charged in the Account as follows:—

	£. s. d.	£. s. d.
Under Interest on Ordinary Debt (as above)		2,463,979 1 11
Under Railway Revenue Account (page 13):		
State Railways—Interest on Debt — £. 865,341 11 4		
Deduct—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12) — 1,820 4 3		
	863,521 7 1	
State Railways — Interest chargeable against Companies on Advances	122,845 10 11	
		986,366 18 –
	£.	3,450,345 19 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	317,320 9 6	5,402,873 2 9
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MISCELLANEOUS:		
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - - -	915 18 –	
Balance of the escheated Estate of an illegitimate person who died in India intestate - - - - - -	594 6 6	
Miscellaneous Fees, &c. - - - - - - - -	428 16 8	
Sale Proceeds of Waste Paper, and receipts on sundry Accounts - - - - - - - - - -	71 18 5	
	2,010 19 7	
Miscellaneous Receipts connected with the Supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds) - £. s. d. 3,074 13 7		
Recoveries on account of detention of Lighters, &c. - - - £. s. d. 349 14 3		
Sale Proceeds of Sawdust, &c. - £. s. d. 50 11 –		
Repayment of Expenses incurred in respect of Malt Liquor purchased on behalf of the Imperial Government - - - - - £. s. d. 38 10 7		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - £. s. d. 262 5 4		
	3,775 14 9	
	5,786 14 4	
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company - - - - - - -	230 – –	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Receipt from the Company, being the Government share of surplus profits for the year 1889, taken in reduction of the Company's Debt for Advances of Interest - - - - - - - - -	734 10 4	
	964 10 4	
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College:		
Fees and Caution Money received from Students	22,460 – –	
Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - - -	2,417 17 7	
Recovery in respect of Fire Insurance - -	1,056 6 –	
	25,934 3 7	
Carried forward - - - £.	350,005 17 9	5,402,873 2

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		- - -	2,629,158 13 8
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
TELEGRAPH:			
Indo-European Telegraph:			
Absentee Allowances - - - - - - -	1,161 - 8		
Expenses of Constantinople Office - - - -	342 19 1		
Advances of Pay, Passages, and Contingencies - -	546 19 7		
Stores - - - - - - - - - - -	21,198 5 5		
		23,249 4 9	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39 - - - - - -		18,027 - -	
Indian Telegraph Department:	£. s. d.		
Absentee Allowances - - - - - - -	5,289 11 10		
Passages to India of Officers of the Department on appointment; remuneration to Indian Delegates at the International Telegraph Conference at Paris, &c.	620 3 3		
		5,909 15 1	
		47,185 19 10	
Telegraph Lines in India—Stores for India - - - - - -		74,662 8 4	
			121,848 8 2
MINT:			
Cost of Assay of Indian Coins - - - - - - - - -		25 10 -	
Stores for India - - - - - - - - - - - -		12,564 8 3	
			12,589 18 3
GENERAL ADMINISTRATION:			
England:	£. s. d.		
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - - - - - - - - -	134,070 15 2		
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52	6,590 3 -		
Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - - -	24,997 17 6		
Law Charges - - - - - - - - -	105 6 1		
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - -	44,445 16 2		
Postage of Despatches to and from India - - -	3,753 - 5		
Telegrams to India - - - - - - - -	2,966 12 10		
Office Contingencies: Rates, Taxes, Coal, Gas, Candles, Furniture and Repairs, Books, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms, and various petty Charges -	11,055 9 8		
		227,985 - 10	
India:			
Passage and Outfit Allowance of the Governor of Madras, and of two Members of the Council of the Governor General - - - - - - - - - -	1,600 - -		
Books and Newspapers supplied to India, not invoiced as Stores, &c. - - - - - - - - -	580 10 7		
		2,180 10 7	
		230,165 11 5	
Stores for India: Currency Notes, &c.* - - - - - - -		17,180 12 1	
			247,346 3 6
Carried forward - - - £.			3,010,943 3 7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	350,005 17 9	5,402,873 2 9
Receipts—*continued.*		
Revenue—*continued.*		
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:	£. s. d.	
Clothing and Necessaries - - 8,300 15 4		
Ordnance and Miscellaneous - 3,307 4 5		
	11,607 19 9	
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - -	23,018 9 11	
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - - -	75 6 9	
Discharge Purchase Money - - - - - -	18 – –	
	34,719 16 5	
Non-Effective.		
Subscriptions towards Indian Military Service Family Pensions - - - - - - - - - -	7,282 18 11	
		42,002 15 4
Carried forward - - - £.	392,008 13 1	5,402,873 2 9

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,010,943 3 7
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
LAW AND JUSTICE:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - - - - - - - - -	150 - -	
Stores for India: Coal for Port Blair, &c. - - - - -	482 17 7	
		632 17 7
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - -	37,902 2 8	
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes - - - - - - - - - -	96 19 10	
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - -	2,105 3 3	
	40,104 5 9	
Stores for India - - - - - - - - - - -	75,638 8 3	
		115,742 14 -
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	325 9 10	
Scholarships to enable Natives of India to pursue their Education in this country - - - - - - - - -	1,200 11 -	
		1,526 - 10
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - - -	- - -	405 10 -
MEDICAL:		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other Expenses - - - - - - - - - - -	6,160 15 8	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum - - - - - - - - - -	272 - 1	
		6,432 15 9
POLITICAL:		
Mission to the Court of Persia - - - - - - -	10,000 - -	
Her Majesty's Establishments in China - - - - - -	12,500 - -	
Contribution towards the Expenses of the Jeddah Consulate -	410 - -	
Passage to Bombay of two Officers attached to the Staff of the Czarewitch on his tour in India - - - - - -	150 - -	
	23,060 - -	
Stores for India: Presentation Articles, &c. - - - - -	895 14 10	
		23,955 14 10
Carried forward - - - £.		3,159,638 16 7

No. 1.— Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	392,008	13	1	5,402,873	2	9
Receipts—*continued.*						
Carried forward - - - £.	392,008	13	1	5,402,873	2	9

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,159,638 16 7
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	2,546 7 8	
Expenses attending the preparation of the "Fauna Indica" -	924 14 10	
Purchase of Stallions - - - - - - - - - -	4,442 10 10	
Contingent Expenses of the India Museum Collection at Kew	482 4 9	
Preparation of Tide Tables for Indian Ports - - -	817 11 –	
Grant to M. Pasteur for assistance rendered to Indian Officers studying his System of Cattle Disease Treatment, and for Vaccine supplied for India - - - - - - -	800 – –	
Remuneration to Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	380 5 2	
	10,393 14 3	
Stores for India - - - - - - - - - - -	10,686 9 5	
		21,080 3 8
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Singh - - - -	15,109 19 7	
Members of the Bengal Nizamut Family - - - -	875 – –	
		15,984 19 7
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Covenanted Civil Service - - - - - - - -	79,188 1 1	
Military Officers in Civil employ - - - - - -	67,069 7 5	
Uncovenanted Service - - - - - - - - -	24,922 5 7	
Bengal Pilot Service - - - - - - - - -	1,133 9 6	
Marine Service (under the New Regulations) - - -	1,726 17 –	
		174,040 – 7
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services - - -	10,838 3 6	
Pensions on Retirement of Officers of the following Classes:—		
India Office:	£. s. d.	
Superannuation - - - - - -	11,195 13 11	
Compensation (on Reduction of Staff) -	19,181 16 11	
Compassionate - - - - - -	2,105 16 1	
	32,483 6 11	
Judges of the High Courts in India - - - - -	30,119 3 6	
Uncovenanted Service of India - - - - - -	120,423 3 4	
Bengal Pilot Service - - - - - - - - -	7,106 18 7	
Marine Service (under the New Regulations) - - -	3,229 17 6	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:		
Officers, &c., of the Home Establishment, of the China and St. Helena Establishments, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - - - - - -	£. s. d. 2,628 – 3	
Officers, &c., of the Home Establishment, pensioned between 1834 and 1858 - -	4,428 9 9	
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c.	3,251 18 4	
Judicial Officers of the Straits Settlements appointed by the East India Company -	1,600 – –	
Officers of the late Indian Navy - -	19,539 10 6	
Poplar Fund Pensions - - - - -	15 – –	
	31,462 18 10	
Carried forward - - - £.	235,663 12 2	3,370,744 – 5

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	392,008	13	1	5,402,873	2	9

Receipts—*continued.*

Carried forward - - - £.	392,008	13	1	5,402,873	2	9

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	235,663 12 2	3,370,744 - 6
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - - -	20,365 1 3	
Pensions payable in respect of the India Office Provident Fund	853 10 -	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -	5,851 8 9	
Compassionate and Miscellaneous Pensions - - - - -	5,985 17 6	
	268,719 9 8	
Gratuities - - - - - - - - - - - - -	701 5 -	
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - - -	883 5 -	
Relief to Distressed Natives of India - - - - - - -	182 14 4	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355 - -	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund - (£. 296,488 3 7)		
Madras Civil Service - ditto - - (£. 101,152 2 8)		
Bombay Civil Fund: Annuity Branch - (£. 74,453 19 5)		
Bengal Civil Fund - - - - - (£. 122,873 6 8)		
Madras Civil Fund - - - - - (£. 62,878 1 11)		
Bombay Civil Fund: Provident Branch (£. 35,678 4 7)		
Bengal Military Orphan Society - - (£. 62,915 19 6)		
Bengal Military Fund - - - - - (£. 208,809 17 2)		
Madras - ditto - - - - - (£. 195,269 19 10)		
Bombay - ditto - - - - - (£. 108,633 16 5)		
Bengal Medical Retiring Fund - - (£. 30,209 8 7)		
Madras Medical Fund - - - - (£. 84,020 - 10)		
Bombay Medical Retiring Fund - - (£. 6,979 17 8)		
Indian Navy Fund - - - - - (£. 15,892 16 8)	1,406,255 15 6	
Indian Civil Service Family Pensions - - - - -	350 16 11	
		1,677,448 6 5
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,350 15 2	
Stores for India - - - - - - - - - - -	44,476 18 6	
		49,827 13 8
Carried forward - - - £.		5,098,020 - 6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	392,008 13 1	5,402,873 2 9

RECEIPTS—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):					
Interest in lieu of Deferred Annuity:					
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - -

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	5,098,020 - 6
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - -	19,953 12 2	
Cost of Insignia, &c., of the Orders of the "Star of India" and the "Indian Empire" - - - - - - - - -	967 1 -	
Composition in lieu of Stamp Duty on India Debentures -	187 10 -	
Pay and Expenses of Civil Officers studying the Russian Language - - - - - - - - - - -	404 - 8	
Sundries - - - - - - - - - - - -	4 13 4	
	21,516 17 2	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - - - - - - - - - - -	7,022 2 11	
		28,539 - 1
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)		
East Indian Railway - - - - £. 1,165,587 19 11		
Eastern Bengal Railway - - - - 120,930 19 10		
Scinde Punjab and Delhi Railway - - 404,113 1 6		
	1,690,632 1 3	
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)		
East Indian Railway - - - - £. 316,936 5 -		
Eastern Bengal Railway - - - - 34,681 8 8		
Scinde Punjab and Delhi Railway - - 167,706 5 5		
Oude and Rohilkund Railway - - 346,017 12 3		
	865,341 11 4	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway - - - - £. 16,250 - -		
Bengal-Nagpur Railway - - - 57,320 4 1		
Indian Midland Railway - - - 30,652 16 10		
Southern Mahratta Railway - - - 18,622 10 -		
	122,845 10 11	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
* Bengal Central Railway - - - - £. 17,500 - -		
Bengal-Nagpur Railway - - - 171,250 - -		
Indian Midland Railway - - - 212,008 5 -		
Southern Mahratta Railway - - - 268,500 - -		
	669,258 5 -	
GUARANTEED COMPANIES—INTEREST:		
Bombay Baroda and Central India Railway 419,459 9 8		
Great Indian Peninsula Railway - - 1,190,111 8 9		
Madras Railway - - - - - 528,698 1 7		
South Indian Railway - - - - 215,860 14 10		
	2,354,129 14 10	
		5,702,207 3 4
IRRIGATION:		
MINOR WORKS AND NAVIGATION: Stores for India - - - - - -		2,184 9 6
Carried forward - - - £.		10,830,950 13 5

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	392,008	13	1	5,402,873	2	9
RECEIPTS—*continued.*						
Carried forward - - - £.	392,008	13	1	5,402,873	2	9

of the Government of *India*, from 1st April 1890 to 31st March 1891 —*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			- - -	10,830,950 13 5
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
BUILDINGS AND ROADS:				
MILITARY WORKS: Stores for India - - - - - - - -			23,032 18 9	
CIVIL WORKS AND MISCELLANEOUS SERVICES:				
Royal Indian Engineering College:				
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - -	23,997 17 6			
Disbursements consequent on fire at the College - - - - -	675 7 –			
Refund of Caution Money to Students	220 – –			
	24,893 4 6			
Cost of alterations to the College Buildings, &c. - - - - -	11 16 6			
		24,905 1 –		
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - - -		4,380 2 –		
Passage to India of Officers on appointment - -		704 – –		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -		13,712 4 6		
Absentee Allowances of Civil Officers in the Public Works Department - - - - - - - -		30,073 6 2		
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in this country - - - - - - - -		678 6 8		
Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme -		467 5 –		
Salary and Expenses of an Inspector of Lighthouses; Expenses of Officers of the Public Works Department visiting Works, &c. - - - - - -		630 18 9		
		75,551 4 1		
Stores for India - - - - - - - - -		18,745 18 2		
			94,297 2 3	
				117,330 1 –
ARMY:				
Effective.				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India:—				
For the year 1890–91 - -	700,000 – –			
Further payment on account of Deferred Pay for the years 1888–89 and 1889–90 - -	70,000 – –			
	770,000 – –			
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office -	2,455 16 –			
		772,455 16 –		
Furlough Allowances of Officers of the Indian Service -		188,861 11 7		
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - -		87,039 7 7		
Advances to Regiments proceeding to India - - -		5,645 11 3		
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - -		8,357 11 8		
Indian Troop Service - - - - - - - -		238,550 11 9		
Carried forward - - - £.		1,300,910 9 10	- - -	10,948,280 14 5

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	392,008	13	1	5,402,873	2	9
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - -				392,008	13	1
Carried forward - - - £.				5,794,881	15	10

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,300,910 9 10	- - -	10,948,280 14 5
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
ARMY—*continued.*			
Effective—continued.			
Passage of Officers and Troops otherwise than in Troop Ships	6,579 15 1		
Outfit Allowance to an Officer on promotion to Commissioned Rank - - - - - - - - -	100 - -		
Deferred Pay issued to Non-commissioned Officers who took their Discharge when on Furlough - - -	127 9 11		
Pay and Allowances of Surgeons on appointment, &c. -	2,749 2 7		
Pay and Expenses of Military Officers on Special Duty	3,539 8 11		
Pay and Expenses of Military Officers under Technical Instruction - - - - - - - - -	2,995 9 3		
Pay and Expenses of Officers studying the Russian Language - - - - - - - - -	6,893 2 2		
Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment - - - - - - - -	642 9 6		
Freight from India of unserviceable Military Stores, &c.	98 11 5		
Pay and Expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous Expenditure - - - - - - -	826 19 10		
	1,325,462 18 6		
Stores for India: £. s. d.			
Clothing - - - - - 216,145 5 4			
Ordnance and Miscellaneous - - 720,813 12 9			
Medical - - - - - 29,299 - 3			
Malt Liquor - - - - - 13,248 2 5			
Commissariat - - - - 39,523 13 2			
	1,019,029 13 11		
		2,344,492 12 5	
Non-Effective.			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces, for service in India:—			
For the year 1890-91 - - - 299,341 - -			
In settlement of the year 1889-90 4,145 8 -			
	303,486 8 -		
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments - - - - -	29,556 10 7		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - -	1,657,270 3 6		
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - -	1,683 1 3		
Pensions of Non-commissioned Officers and Soldiers -	15,113 13 7		
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise, in discharge of Duty -	10,945 8 7		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - -	62,575 15 2		
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - - - -	14,068 3 1		
Payment to the Representatives of Lord Clive, on account of their Reversionary Claim to the Capital of the late "Lord Clive's Fund" - - - - -	882 - -		
Cost of Medals - - - - - - - - -	50 18 7		
		2,095,632 2 4	
			4,440,124 14 9
SPECIAL DEFENCE WORKS:			
INDIA: Stores for India - - - - - - -	- - -	159,647 15 11	
ADEN: Portion chargeable against Indian Revenues—			
Of the Deputation Allowance of an Officer employed in connection with the Defences at Aden - - - - - - -	34 2 5		
Of the Cost of Stores supplied - - -	20,787 19 -		
		20,822 1 5	
			180,469 17 4
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - £.			15,568,875 6 6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				5,794,881	15	10
Receipts—*continued.*						
DEBT:						
PERMANENT DEBT INCURRED:						
India 3 per Cent. Stock:						
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - - - - - -	1,674,489	1	9			
Created under Act 51 Vict. c. 5, for discharge of 500,000 *l.* Oude and Rohilkund Railway Debentures - - - - - - - - - -	503,780	2	3			
Created under Act 53 Vict. c. 6, to raise 3,197,556 *l.* 11 *s.* 2 *d.* towards the purchase of the South Indian Railway Company's Undertaking - - -	3,221,730	16	–			
				5,400,000	–	–
Debentures and Debenture Stock of the South Indian Railway Company, for which the Secretary of State incurred the liability on the purchase of the Company's Undertaking - - - - - - - -				1,495,000	–	–
						6,895,000 – –
DEPOSITS AND ADVANCES:						
REPAYMENT OF ADVANCES:						
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - -				1,284	5	4
Repayment of portion of Expenditure in England during the year 1889–90, on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - - - -				2,500	–	–
						3,784 5 4
Carried forward - - - £.						12,693,666 1 2

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued*.

			£. s. d.
		Brought forward - - -	15,568,875 6 6
DISBURSEMENTS—*continued*.			
EXPENDITURE NOT CHARGED TO REVENUE:			
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:		£. s. d.	
STATE RAILWAYS:	£. s. d.		
Stores for India - - - - - - - -	744,884 4 5		
Advances to the South Indian Railway Company for construction of the Villupuram-Guntakal Railway (to 31st December 1890) - - - - -	318,249 13 4		
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Mechanics on appointment, &c. - - - - - - - - -	9,223 5 8		
		1,072,357 3 5	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - -		7,306 1 7	
			1,079,663 5 —
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES, &c.:			
SOUTH INDIAN RAILWAY:	£. s. d.		
Purchase of the Company's Undertaking - -	4,197,556 11 2		
Less—Capital deposited by new Company -	1,000,000 — —		
		3,197,556 11 2	
Amount of the Debentures and Debenture Stock of the Company, for which the Secretary of State incurred the liability on the purchase of *their Undertaking* - - - - - - - - - -		1,495,000 — —	
			4,692,556 11 2
DEBT:			
PERMANENT DEBT DISCHARGED:			
India 4 per Cent. Stock - - - - - - - - - -		84,669 9 11	
India 5 per Cent. Stock - - - - - - - - - -		1,306 12 2	
Oude and Rohilkund Railway Debentures - - - - - - -		500,000 — —	
India 3½ per Cent Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively) - - - - -		—	
			585,976 2 1
DEPOSITS AND ADVANCES:			
ADVANCES REPAYABLE:	£. s. d.		
For purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - -	1,284 5 4		
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - -	6,213 14 1		
		7,497 19 5	
MISCELLANEOUS DEPOSITS:			
Portion of outstanding Interest, repaid by the Eastern Bengal Railway Company on the purchase of their Undertaking by the State, claimed during the year by the person entitled thereto - - - - -		10 15 —	7,508 14 5
		Carried forward - - - £.	21,934,579 19 2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			12,693,666 1 2
RECEIPTS—*continued.*			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:			
ON ACCOUNT OF SUBSCRIBED CAPITAL:			
Guaranteed:			
Great Indian Peninsula Railway - - -	1,800 - -		
Madras Railway - - - - - - -	84,600 - -		
		86,400 - -	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:			
State:	£. s. d.		
* Bengal Central Railway - -	110 3 5		
Bengal-Nagpur Railway - -	289 9 7		
Indian Midland Railway - -	195 5 -		
† Rohilkund and Kumaon Railway	10 - -		
Southern Mahratta Railway -	129 17 -		
		734 15 -	
Guaranteed:			
Bombay Baroda and Central India Railway - - -	629 1 -		
Great Indian Peninsula Railway	732 10 2		
Madras Railway - - -	1,697 6 9		
South Indian Railway (to 31st December 1890) - - -	1,898 4 6		
		4,957 16 5	
			5,692 11 5
			92,092 11 5
Carried forward - - - £.			12,785,758 12 7

* *See* note on page 13.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the li[ne] from Bhojupur to Kathgodam is the property of the Company.

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued*.

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			21,934,579 19 2
DISBURSEMENTS—*continued*.			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*			
FOR DISCHARGE OF DEBENTURES:			
Guaranteed:			
Bombay Baroda and Central India Railway -	468,000 – –		
Great Indian Peninsula Railway - - -	333,100 – –		
Madras Railway - - - - - - -	97,000 – –		
		898,100 – –	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:			
State:			
† Bengal Central Railway -	1,876 1 3		
Bengal-Nagpur Railway - -	186,442 18 9		
Indian Midland Railway -	165,776 3 6		
‡ Rohilkund and Kumaon Railway	21,960 18 7		
Southern Mahratta Railway -	34,482 – 1		
		410,538 2 2	
Guaranteed:			
Bombay Baroda and Central India Railway - - -	160,044 16 1		
Great Indian Peninsula Railway	550,464 13 5		
Madras Railway - - -	146,437 10 7		
South Indian Railway (to 31st December 1890) - - -	92,852 7 11		
		949,799 8 –	
			1,360,337 10 2
			2,258,437 10 2
Carried forward - - - £.			24,193,017 9 4

* Advances to the East Indian, the South Indian (after date of purchase), and the Bengal and North Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

† *See* note on page 13.

‡ *See* note on page 20.

No. 1. - ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				12,785,758	12	7
RECEIPTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by Her Majesty's Treasury and other Public Departments in respect of						
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station - - -	125,920	1	8			
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. -	28,247	-	11			
Pensions paid in India to retired Hong Kong Police - - - -	911	8	11			
Miscellaneous Advances made in India - - - - - - -	6,803	10	7			
	161,882	2	1			
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - -	30,160	8	1			
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds -	2,195	14	8			
South Indian Railway Company: Miscellaneous Refunds (after date of purchase of the Undertaking) - - - - - - - -	1,214	1	6			
Miscellaneous Receipts - - - - - - - - - - - -	4,112	19	7			
Bills of Exchange and Telegraphic Transfers on India - - - - -	15,969,034	2	11			
				16,168,599	8	10
			£.	28,954,358	1	5

India Office, 9 October 1891.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10 May 1892.

For Statement showing new or increased salaries or pensions granted or created within

of the Government of *India*, from 1st April 1890 to 31st March 1891—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				24,193,017	9	4
DISBURSEMENTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Payments to Her Majesty's Treasury and other Public Departments on account of						
Postal and Money Order Transactions - - - - - - -	165,238	15	11			
Little Basses Light Vessel Dues - - - - - - - -	12,441	13	11			
Balances of Shipping Masters' Accounts - - - - - - -	1,434	19	–			
Refund of portion of the Sums received on account of Expenses attending the employment of Indian Native Troops in the Soudan and Nubia - - - - - - - - - - -	4,790	16	1			
Miscellaneous - - - - - - - - - - - - -	230	11	3			
	184,136	16	2			
Family and Miscellaneous Remittances - - - - - - - -	48,702	18	11			
Family Allotments of Mechanics, &c. - - - - - - - -	6,158	11	10			
Remittances by Administrators General - - - - - - - -	40,836	1	–			
East Indian Railway Company: Advances for purchase of Stores, &c. - -	186,661	17	–			
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	128,951	18	–			
South Indian Railway Company: Advances for purchase of Stores, &c. (after date of purchase of the Undertaking) - - - - - - -	72,874	6	1			
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - - - -	5,584	5	10			
Stores chargeable to Provincial and Local Funds and to Native States -	122,332	6	8			
Interest and Brokerage on Conversion of India 4½ per Cent. Rupee Loans into 4 per Cent. Rupee Loan - - - - - - - - -	70,062	8	10			
Bills drawn by the Mission to the Court of Persia, in respect of Advances made on Indian Account - - - - - - - - - -	29,787	–	–			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -	26,359	4	9			
Miscellaneous Payments to be brought to charge or recovered in India -	3,842	7	7			
				926,290	2	8
TOTAL DISBURSEMENTS - - - £.				25,119,307	12	–
BALANCE on the 31st March 1891, including Sums in the hands of Sub-Accountants				3,835,050	9	5
			£.	28,954,358	1	5

Thos. W. Keith, Accountant General.

---

subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

---

the year 1890-91, *see* pages 48 and 49 of the Home Accounts presented in May 1891, No. 243.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1890 to 31st March 1891; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the several sums stated in my Report on the Account for the year 1889–90 to have been disallowed or surcharged, the whole, with the exception of a small sum of 11 *s.* 6 *d.* (included in an amount of 2 *l.* 6 *s.* 9 *d.*, *see* paragraph No. 12), and an amount of 545 *l.* 8 *s.* 9 *d.* (*see* paragraph No. 13), on which no settlement between the War Office and India Office has been arrived at, have been adjusted.

2. Of the advances, 99,251 *l.* 18 *s.* 9 *d.* and 28,322 *l.*, referred to in paragraph 5, the sums of 6,760 *l.* 9 *s.* 10 *d.* and 10,390 *l.*, respectively, have been adjusted within the period of this Account; and, although a further portion of those advances has been subsequently accounted for, the amounts of 92,491 *l.* 8 *s.* 11 *d.* and 17,932 *l.* must be again reported as outstanding.

3. The advances made to a contractor (Sir J. Whitworth & Co.) on account of heavy guns for the Special Defence Works in India, viz., 18,000 *l.* and 14,400 *l.*, mentioned in paragraph 6, and 8,400 *l.*, mentioned in paragraph 24, have not yet been settled.

All the guns except four, of which one is now ready for shipment, have been despatched to India.

4. The advance of 9,674 *l.* 16 *s.* 7 *d.* to the Chilworth Gunpowder Company, referred to in paragraph 24, has been adjusted; and so has the advance of 2,400 *l.* to Sir W. G. Armstrong & Co. (alluded to in the same paragraph), but not within the period of this Account.

5. Of the advances to the War Office, viz., 28,000 *l.* (mentioned in paragraph 22), 22,000 *l.* and 30,000 *l.* (mentioned in paragraph 24), and 5,000 *l.* (mentioned in paragraph 25), some portion has been accounted for, but not within the period of this Account, and the total of these sums, 85,000 *l.*, must therefore be treated as outstanding.

6. With reference to the remark in paragraph No. 26, respecting the Stores purchased for the construction of the Villupuram-Guntakal Railway, I have not yet been informed as to the receipt of the whole of them in India.

I now proceed to offer some observations on the Account, 1890–91.

RECEIPTS.

Miscellaneous:

7. Miscellaneous Receipts connected with the Supply of Stores to India: Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds) - - - £. 3,074. 13 *s.* 7 *d.*

£. 9. 17 *s.* 11 *d.*, the amount of a Fine due by a Contractor, not having been paid, must be surcharged.

Buildings

Buildings and Roads: Civil Works and Miscellaneous Services:

8. Royal Indian Engineering College: Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - £. 2,417. 17 *s.* 7 *d.*

£. 11., the amount due on account of the sale of a Cow, and 24 *l.* 13 *s.* 2 *d.*, proceeds of the sale of Provisions, Farm Produce, &c., not having been received, must be surcharged.

Army—Effective:

9. Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - - - £. 23,018. 9 *s.* 11 *d.*

The sum of 93 *l.* 12 *s.*, being the difference between the pay of a Paymaster, and that of a Writer who was employed during the summer season, 1890, not having been credited by the Admiralty, must be surcharged.

10. Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - - - - £. 75 *l.* 6 *s.* 9 *d.*

£. 23. 8 *s.*, due for Messing of certain Officers, not recovered within the year, must be surcharged.

DISBURSEMENTS.

Army—Effective:

11. Stores for India: Clothing - - - - - - £. 216,145. 5 *s.* 4 *d.*

Several sums, amounting in all to 103 *l.* 0 *s.* 7 *d.*, overpaid, must be disallowed.

12. Stores for India: Ordnance and Miscellaneous - - - £. 720,813. 12 *s.* 9 *d.*

This amount includes advances to the War Office of 39,000 *l.*, 120,000 *l.*, and 236,000 *l.*, which have to be accounted for.

Special Defence Works:

13. India: Stores for India - - - - - - - £. 159,647. 15 *s.* 11 *d.*

The sums of 512 *l.* and 1,736 *l.* 14 *s.* 7 *d.*, included in this amount, having been overpaid, must be disallowed. A further sum of 1,237 *l.* 7 *s.* 1 *d.*, apparently overpaid, is still the subject of correspondence with the Admiralty.

The above amount also includes advances to the War Office of 20,000 *l.* and 43,000 *l.*, which have yet to be accounted for; also advances to Sir W. G. Armstrong & Co. of 4,000 *l.* and 13,000 *l.*, which have not been adjusted within the period of this Account.

14. Aden: Portion chargeable against Indian Revenues of the cost of Stores supplied - - - - - - - £. 20,787. 19 *s.* 0 *d.*

This amount includes an advance of 8,021 *l.* 8 *s.* to Sir W. G. Armstrong & Co., which has not been settled up within the period of this Account.

	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
To the Balance as shown on the present Account - - -							3,835,050	9	5
the following sums will have to be added :—									
Surcharges on previous Account -	546	–	3						
Ditto - present Account - -	162	11	1						
				708	11	4			
Disallowances on present Account - - -				2,351	15	2			
							3,060	6	6
							£. 3,838,110	15	11

India Audit Office,
10 May 1892.

Walter Carew Cocks, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1890 to 31st March 1891; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the 40 packing accounts which remained outstanding at the close of the year 1888–89, as stated in my previous Report, 39 are still unaccounted for.

2. Out of the 3,924 packing accounts sent to India during the year 1889–90, 47 remain outstanding, showing a reduction of 17 on the number previously reported.

3. As regards the questions arising out of the shipment of Stores, the deficiencies referred to have now been accounted for, but in the case of the pattern and quality of some small arms supplied by the War Office, which were objected to on their arrival in India, the question has not yet been disposed of.

4. The number of packing accounts sent to India during the year now under review was 4,498, of which 66 have not been returned.

5. With respect to one packing account there are some deficiencies which still form the subject of discussion.

India Audit Office,
10 May 1892.

Walter Carew Cocks, Auditor.

No. 4.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1891.

	£.	s.	d.
NET EXPENDITURE:			
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.	10,869	19	1
Steward's Salary, Wages of Servants, Expenses of Laundry, &c.	2,359	16	–
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c.	1,960	4	5
Lights, Fuel, and other House Articles	1,210	12	8
Provisions, Wines, &c.	3,817	10	6
Advertisements, Postage, Travelling Expenses, &c.	477	3	2
Library, Laboratory, Workshops, &c., and Expenses of Students visiting Works, &c.	884	14	9
	21,580	–	7
Deduct,—			
Receipts on account of Garden, Farm, and Dairy, in excess of Expenditure (£. s. d.: – – 8)			
Recovery in respect of Fire Insurance, in excess of Disbursements (380 19 –)	380	19	8
EXPENDITURE:			
Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses (page 15) (£. s. d.: 23,997 17 6)			
Disbursements consequent on Fire at the College (page 15) (675 7 –)			
(24,673 4 6)			
Less,—			
Receipts for Testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4) (2,417 17 7)			
Recovery in respect of Fire Insurance (page 4) (1,056 6 –)			
(3,474 3 7)	21,199	–	11
RECEIPTS:			
Fees and Caution Money received from Students (page 4)	22,460	–	–
Less,—			
Refund of Caution Money (page 15)	220	–	–
	22,240	–	–
Excess Receipt, excluding Interest on Capital Outlay	1,040	19	1
Cost of alterations to the College Buildings, &c. (page 15)	£. 11	16	6

Thos. W. Keith, Accountant General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1890 to 31st March 1891.

	£.	s.	d.
1. Capital Charges of the Service	—		
2. Salaries, &c., of Establishments in England, Egypt, and India	6,565	17	10
3. Repairs, and Naval and Gunners' Stores for the Troop Ships	40,569	3	9
4. Furniture, Lamps, and Mess Articles for the Troop Ships	2,835	7	9
5. Coal for the Troop Ships	41,254	15	10
6. Mess of Officers on board the Troop Ships	24,792	13	11
7. Provisions and Stores for Troops and Horses	27,270	7	10
8. Pay, Victualling, &c., of the Crews of the Troop Ships	62,344	16	11
9. Miscellaneous Charges of the Troop Ships	1,481	17	11
10. Suez Canal Transit Charges	37,822	11	7
11. Repairs, Stores, &c., for the Victoria Buildings, and Custody of the Steam Launch at Suez	203	9	—
12. Miscellaneous Expenses of the Service	2,696	15	10
13. Cost of Conveyance of Troops in other than Indian Troop Ships	8,531	17	11
	256,369	16	1

Deduct, —

	£.	s.	d.	£.	s.	d.
Receipts from the Imperial Government for employment of the Troop Ships, and for passages of Officers and Men on Imperial Service	1,478	6	3			
Recoveries on account of the Messing of Officers, &c., and the Rations of Troops	21,275	18	—			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for loss or damage of Stores, and for Forage supplied to Officers' Horses, and Sale of Steam Launch at Suez	3,348	2	1			
				26,102	6	4
			£.	230,267	9	9

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Net Expenditure in England, as shown in the Home Accounts:—									
Disbursements (page 15)	238,550	11	9						
Receipts (page 6)	23,018	9	11						
				215,532	1	10			
Net Expenditure in India, as shown in Finance and Revenue Accounts:—									
Disbursements (page 184)	18,147	9	10						
Receipts (page 178)	3,412	1	11						
				14,735	7	11			
							230,267	9	9

H. W. Brent,
Director of Transports.

I concur.

A. W. Chitty,
Consulting Officer, Indian Troop Service.

Admiralty, 11 February 1892.

No. 6. - - - - - - - - -

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1890-91. Budget Estimate, March 1890.	1890-91. Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£.	£.	£.	£.	
Interest realised from Investment of Cash Balance, &c. - - -	62,000	166,194	104,194	- -	1
TELEGRAPH:					
Indo-European Telegraph - - - - - - - - -	16,200	14,754	- -	1,446	2
MINT:					
Proceeds of Sale of Indian Coins sent to this country for Assay -	- -	58	58	—	3
MEDICAL:					
Sale proceeds of the Royal India Lunatic Asylum Estate at Ealing -	- -	31,000	31,000	- -	4
Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. - - - - - - - -	2,600	2,646	46	—	5
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale Proceeds of Books, Maps, &c. - - - - - - - - -	300	780	480	—	6
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund - - - - - - - - - - - -	9,900	9,916	16	—	7
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund - - - - - - - -	88,400	91,524	3,124	- -	8
Subscriptions towards Indian Civil Service Family Pensions - -	400	448	48	—	9
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - - - - - - - - - - -	2,500	5,787	3,287	- -	10
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of Premises occupied by the Company	200	230	30	—	11
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Repayment of Advances of Interest.	- -	735	735	- -	12
BUILDINGS AND ROADS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c. -	24,000	25,934	1,934	- -	13
ARMY:					
Effective.					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c. - - - - - - - - - - - - - - - -	30,000	34,720	4,720	- -	14
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions -	9,000	7,283	- -	1,717	15
TOTAL RECEIPTS ON ACCOUNT OF REVENUE, carried forward - - - - - - - - - - £.	245,500	392,009			

- - - - - - - - No. 6.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1890-91.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	In consequence of the favourable state of the Money Market, the Loan of 5,400,000 *l.*, to provide funds for the purchase of the Undertaking of the South Indian Railway Company, &c., was issued in anticipation in May. Owing to this and other causes, the Cash Balance was abnormally large during the year. Moreover, the rate of interest obtainable during the greater part of the year was unusually high.
2	The postponement to 1891-92 of the payment by the Turkish Government of a portion of the sum due on the Traffic Account for the year 1889-90 more than accounts for the decrease.
4	An exceptional receipt not anticipated when the Budget Estimate was prepared.
8	The increase occurs in the receipts on account of the Military Funds.
10	The increase occurs mainly in Fines and Penalties incurred by Contractors in providing Stores.
12	This represents the Government share of Surplus Profits for the year 1889.
13	Of the increase, 1,056 *l.* is a recovery from an Insurance Company in consequence of a fire at the College, and the remainder occurs mainly in the Fees from Students.
14	There was an increase of 2,118 *l.* in receipts on account of the Indian Troop Service, and of 2,602 *l.* in the value of articles in possession of Regiments on their transfer from the Indian to the British Establishment, &c.
15	Consequent on the smaller number of Military Officers drawing Furlough Allowances in England.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1890-91. Budget Estimate, March 1890.	1890-91. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	245,500	392,009			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock:					
Created under Acts 51 Vict. c. 5, and 53 Vict. c. 6, for Advances to Railway Companies, purchase of the South Indian Railway Company's Undertaking, &c. - - - - - - - - -	5,400,000	5,400,000	—	—	1
Debentures and Debenture Stock of the South Indian Railway Company, for which the Secretary of State incurred the liability on the purchase of their Undertaking - - - - - - - - -	1,495,000	1,495,000	—	—	2
	6,895,000	6,895,000			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES:					
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - -	3,000	1,284	- -	1,716	3
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	4,100	2,500	- -	1,600	4
	7,100	3,784			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
On account of Subscribed Capital - - - - - - -	2,732,300	86,400	- -	2,645,900	5
On account of Transfer Fees and Miscellaneous Refunds -	- -	5,693	5,693	—	6
	2,732,300	92,093			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - -	111,000	161,882	50,882	—	7
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -	20,800	30,160	9,360	—	8
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds	500	2,196	1,696	—	9
South Indian Railway Company: Ditto (after date of purchase of the Undertaking) - - - - - - - - - - - -	- -	1,214	1,214	—	10
Miscellaneous Receipts - - - - - - - - - - -	2,000	4,113	2,113	—	11
Bills of Exchange and Telegraphic Transfers on India - - - -	14,989,000	15,969,034	980,034	—	12
	15,123,300	16,168,599			
Total Receipts - - - £.	25,003,200	23,551,485			

of the Home Treasury of the Government of *India*, for the Year 1890-91—*continued.*

EXPLANATIONS OF INCREASE OR DECREASE.

5 This decrease is accounted for as follows :—

	£.	£.
Debentures renewed, instead of being replaced by fresh capital,—		
Great Indian Peninsula Railway Company	669,000	
Bombay Baroda and Central India Railway Company	232,000	
Madras Railway Company	5,200	
		906,200
Receipts postponed till 1891-92,—		
Great Indian Peninsula Railway Company	331,300	
Bombay Baroda and Central India Railway Company	468,000	
Rohilkund and Kumaon Railway Company (equivalent received in India)	160,000	
Madras Railway Company	12,400	
		971,700
Amount received in March 1890, instead of 1890-91 as estimated,—		
Great Indian Peninsula Railway Company		300,000
Amount over-estimated by the Great Indian Peninsula Railway Company		468,000
		£. 2,645,900

6 These receipts are very uncertain and generally small, and consequently they are not estimated.

7 There was an increase of 56,941 *l.* in the repayments on account of Coolie Emigration, and 8,979 *l.* in connection with Supplies to Her Majesty's Ships. On the other hand, the sum of 15,000 *l.* included in the Budget Estimate, in respect of expenditure at Aden on account of Special Defence Works there, was not received during the year.

8 The receipts were larger than the average.

11 There was an exceptional receipt of 2,534 *l.*, being the proceeds of a Bill received from India in payment for Stores for the Madras Harbour Works.

12 There being a good demand, this excess was sold with the view of reducing the amount to be sold in the following year.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. EXPENDITURE:	1890-91. Budget Estimate, March 1890.	1890-91. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
LAND REVENUE:					
Law Charges in connection with Appeals from India	600	346	-	254	1
Stores for India	200	1	-	199	2
OPIUM: Stores for India	600	390	-	210	3
SALT: Stores for India	100	368	268	-	4
STAMPS: Stores for India	39,700	34,218	-	5,482	5
EXCISE: Stores for India	100	54	-	46	6
CUSTOMS: Stores for India	200	-	-	200	7
FOREST:					
Expenses attending the examination of Candidates for the Indian Forest Department, &c.	2,000	2,008	8	-	8
Stores for India	600	-	-	600	9
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,474,000	2,463,981	-	10,019	10
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	8,300	8,312	12	—	11
Discount on the issue of 5,400,000 *l.* India 3 per Cent. Stock	-	40,519	40,519	-	12
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	300	188	-	112	13
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	40,000	44,975	4,975	-	14
Stores for India	44,700	33,799	-	10,901	15
TELEGRAPH:					
Indo-European Telegraph	21,600	23,249	1,649	-	16
Red Sea and India Telegraph	18,000	18,027	27	—	17
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	5,000	[illegible]910	910	-	18
Telegraph Lines in India: Stores for India	103,000	74,662	-	28,338	19
MINT:					
Stores for India	6,900	12,564	5,664	-	20
Other Payments	-	26	26	—	21
GENERAL ADMINISTRATION:					
Home Establishments, &c.	226,600	227,985	1,385	-	22
Payments on account of Administration in India	1,000	2,180	1,180	-	23
Stores for India	15,000	17,181	2,181	-	24
LAW AND JUSTICE:					
Stores for India	2,200	483	-	1,717	25
Other Payments	500	150	-	350	26
MARINE:					
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.	42,000	37,902	-	4,098	27
Sundry items	1,500	2,202	702	-	28
Stores for India	64,300	75,638	11,338	-	29
EDUCATION:					
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.	1,700	1,526	-	174	30
ECCLESIASTICAL:					
Passage to India of Chaplains on appointment	300	406	106	-	31
MEDICAL:					
Expenses of the Royal India Lunatic Asylum, and Maintenance of Lunatics elsewhere	7,000	6,433	-	567	32
POLITICAL:					
Mission to the Court of Persia	7,000	10,000	3,000	-	33
Her Majesty's Establishments in China	15,000	12,500	-	2,500	34
Sundry items	1,000	560	-	440	35
Stores for India	300	896	596	—	36
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	11,800	10,686	-	1,114	37
Other Payments	14,000	10,394	-	3,606	38
TERRITORIAL AND POLITICAL PENSIONS:					
His Highness Maharajah Duleep Singh	11,200	15,110	3,910	-	39
Members of the Bengal Nizamut Family	1,300	875	-	425	40
Carried forward £.	3,189,600	3,196,704			

of the Home Treasury of the Government of *India*, for the Year 1890-91—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
2	The estimate was received from India, but there was no demand under this head.
3	The demands were smaller than was indicated in the estimates received from India.
4	Owing to unforeseen demands.
5	The demands were smaller than was indicated in the estimates received from India.
7	In the absence of information from India, the Budget Estimate was based on the supplies of previous years.
9	The estimate was received from India, but there was no demand under this head.
10	£. 10,000 was included in the Budget Estimate for interest on Temporary Loans, which was not required.
12	It was not considered expedient to insert any Discount in the Budget Estimate.
14	From the 1st of January 1891, 19,900 *l.* a year is to be paid to the General Post Office and charged on the Revenues, the whole of the letter postage collected in India being retained there, except 1 *d.* per letter for Continental transit.
15	The demands were smaller than was indicated in the estimates received from India.
16	The increase is more than accounted for in the payments for Stores.
18	The Account includes 510 *l.* for the remuneration and expenses of two delegates to the International Telegraph Conference at Paris.
19	The demands were much smaller than was indicated in the estimates received from India.
20	Owing to unforeseen demands.
22	The increase is more than accounted for under Management of Debt, owing to payments to the Bank of England for services in connection with the conversion of India 4½ per Cent. Rupee Loans.
23	The Account includes 1,000 *l.* for Passage and Outfit Allowance of the Governor of Madras.
24	The supply of Currency Notes was larger than was anticipated.
25	The demands were smaller than was indicated in the estimates received from India.
26	In the Budget Estimate 300 *l.* was provided for Outfit Allowance for a Judge, whereas no Judge went to India in the year.
27	Owing to the full complement of vessels not having been employed.
28	The increase occurs in Advances of Pay to Marine Officers on appointment.
29	The demands for Bengal were much larger than was indicated in the estimates received from India.
31	Provision was made in the Budget Estimate for the passage of six Chaplains, whereas eight went out.
33	It was intended to reduce the payment to 7,000 *l.* a year, but subsequently it was agreed that it should continue at the rate of 10,000 *l.* a year till 31st March 1891, pending the consideration of the general question of political charges in Persia.
34	An annual payment of 12,500 *l.* has been agreed upon for 10 years from 1st April 1890.
36	In the absence of information from India, the Budget Estimate was based on the supplies of previous years, but the indents received from India involved larger expenditure.
37	The demands were smaller than was indicated in the estimates received from India.
38	Of the decrease, 1,057 *l.* occurs in the purchase of Stallions, and the remainder under several of the subdivisions of this head.
39	The Budget Estimate included that portion only of the Maharajah's Stipend appropriated to Allowances to his Family, and premiums on his Life Insurances; but his full Stipend was paid from 1st October 1890.
40	Owing to the pension of one member of the family not having been drawn.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1890–91. Budget Estimate, March 1890.	1890–91. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	3,189,600	3,196,704			
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	217,000	174,040	- -	42,960	1
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	261,000	270,841	9,841	- -	2
Indian Civil, Military, and Medical Funds, &c.	1,384,000	1,406,256	22,256	- -	3
Indian Civil Service Family Pensions	- -	351	351	—	4
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,800	5,351	- -	1,449	5
Stores for India	41,800	44,477	2,677	- -	6
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c.	20,000	21,517	1,517	- -	7
Miscellaneous Charges connected with the Supply of Stores to India	10,000	7,022	- -	2,978	8
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS—INTEREST ON DEBT:					
East Indian Railway	317,000	316,936	- -	64	9
Eastern Bengal Railway	34,700	34,682	- -	18	10
Scinde Punjab and Delhi Railway	167,700	167,706	6	—	11
Oude and Rohilkund Railway	346,000	346,018	18	—	12
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):					
East Indian Railway	1,165,600	1,165,588	- -	12	13
Eastern Bengal Railway	120,900	120,931	31	—	14
Scinde Punjab and Delhi Railway	404,100	404,113	13	—	15
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:					
*Bengal Central Railway	16,300	16,250	- -	50	16
Bengal-Nagpur Railway	57,400	57,320	- -	80	17
Indian Midland Railway	30,700	30,653	- -	47	18
Southern Mahratta Railway	18,600	18,622	22	—	19
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:					
*Bengal Central Railway	17,500	17,500	—	—	20
Bengal-Nagpur Railway	171,200	171,250	50	—	21
Indian Midland Railway	212,000	212,008	8	—	22
Southern Mahratta Railway	268,500	268,500	—	—	23
GUARANTEED COMPANIES—INTEREST	2,369,000	2,354,130	- -	14,870	24
IRRIGATION:					
MINOR WORKS AND NAVIGATION: Stores for India	3,200	2,184	- -	1,016	25
BUILDINGS AND ROADS:					
MILITARY WORKS: Stores for India	23,800	23,033	- -	767	26
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department	67,000	43,785	- -	23,215	27
Royal Indian Engineering College	23,700	24,905	1,205	- -	28
Sundry items	6,500	6,861	361	- -	29
Stores for India	6,400	18,746	12,346	- -	30
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India	700,000	772,456	72,456	- -	31
Furlough Allowances and Pay during Voyage of British Forces serving in India	100,000	101,042	1,042	- -	32
Furlough Allowances of Officers of the Indian Service	205,000	188,861	- -	16,139	33
Indian Troop Service	226,800	238,551	11,751	- -	34
Passage of Officers and Troops otherwise than in Troop Ships	5,800	6,580	780	—	35
Miscellaneous	21,000	17,973	- -	3,027	36
Stores for India	1,229,500	1,019,030	- -	210,470	37
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	305,000	303,486	- -	1,514	38
Pay of Non-Effective Colonels of Royal Artillery and new Line Regiments	30,000	29,557	- -	443	39
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,690,000	1,657,270	- -	32,730	40
Miscellaneous Pensions, &c.	94,000	91,251	- -	2,749	41
Indian Military Service Family Pensions	13,000	14,068	1,068	—	42
SPECIAL DEFENCE WORKS:					
INDIA: Stores for India	304,000	159,648	- -	144,352	43
ADEN: Portion chargeable against Indian Revenues—					
Of the cost of Stores supplied	17,400	20,788	3,388	- -	44
Of other Payments	300	34	- -	266	45
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE, carried forward £.	15,919,800	15,568,875			

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

of the Home Treasury of the Government of *India*, for the Year 1890-91—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly owing to a large number of Officers electing to draw their Furlough Allowances in India, in consequence of the Market rate of exchange being higher than the Official rate.
2	An increase of 24,423 *l.* occurs in the Pensions of the Uncovenanted Service, mainly consequent on the payment being made at the minimum rate of exchange of 1 *s.* 9 *d.* the rupee, but there was a decrease under other heads.
3	The increase occurs chiefly in Civil Service Annuities.
5	The supplies under this head were less than was anticipated.
6	The larger expenditure in this country is owing to a firm in India having failed to carry out their Contract for supplies required at Bombay.
7	The Account includes 500 *l.* paid as a Gratuity to a selected Candidate for the Civil Service who failed to pass the Medical Board, 404 *l.* for expenses of Civil Officers studying Russian, and an increase of 567 *l.* in the payments for insignia of Indian Orders.
8	No payments were made in the year for Stores lost in transit to India.
24	Owing to Capital not having been raised by the Great Indian Pennsulia Railway Company so early as was expected, or to the extent estimated.
25	The demands were smaller than was indicated in the estimates received from India.
27	Mainly owing to a large number of Officers electing to draw their Furlough Allowances in India, in consequence of the Market rate of exchange being higher than the Official rate.
28	Disbursements consequent on a fire at the College amounted to 675 *l.* (*See* receipt under this head.)
29	The increase occurs in the expenses of Assistant Engineers undergoing practical training in this country.
30	Chiefly owing to the postponement to this year of payments in respect of the Oyster Reef Island Lighthouse, &c., which at the time of framing the Budget Estimate were expected to be made in 1889-90.
31	A sum of 70,000 *l.* was paid on account of arrears of Deferred Pay for the years 1888-89 and 1889-90 which had not been included in the Estimate.
32	The increase occurs in the Pay during Voyage of Regiments returning from India.
33	Principally owing to a large number of Officers electing to draw their Furlough Allowances in India, in consequence of the Market rate of exchange being higher than the Official rate.
34	The increase is partly owing to the employment of the Indian Government steamer "Clive," and the remainder occurs in the cost of alterations and repairs to the Troopships.
36	The decrease occurs in the charges on account of Indian Medical Candidates at Netley.
37	The payments for magazine rifles were much less than was anticipated.
38	The payment for 1890-91 was 5,659 *l.* less than was anticipated, but, on the other hand, a balance of 4,145 *l.* on account of 1889-90 was paid.
40	The payments on this account did not increase in the same proportion as in recent years.
41	The tendency of several of the classes of pensions included under this head is to diminish.
43	The progress made in supplying the stores was slower than was anticipated.
44	Owing to the arrangement with the War Office by which India is to defray the *whole* cost of ammunition.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1890-91. Budget Estimate, March 1890.	1890-91. Account.	Increase.	Decrease.	
Brought forward - - -	£. 15,919,800	£. 15,568,875	£.	£.	
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
State Railways: Stores for India, &c. - - - - - - - - - -	642,000	754,107	112,107	- -	1
Villupuram-Guntakal Railway: Payments to the South Indian Railway Company (to 31st December 1890) - - - - - - - - - -	213,000	318,250	105,250	- -	2
Irrigation Works: Stores for India - - - - - - - - - -	2,800	7,306	4,506	- -	3
	857,800	1,079,663			
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES, &c.:					
South Indian Railway: Purchase of the Company's Undertaking - - - - - -	3,200,000	3,197,557	- -	2,443	4
Amount of the Debentures and Debenture Stock of the Company, for which the Secretary of State incurred the liability on the purchase of their Undertaking - - - - - - -	1,495,000	1,495,000	—	—	5
	4,695,000	4,692,557			
DEBT:					
PERMANENT DEBT DISCHARGED:					
India 4 per Cent. Stock - - - - - - - - - -	- -	84,670	84,670	- -	6
India 5 per Cent. Stock - - - - - - - - - -	- -	1,306	1,306	- -	7
Oude and Rohilkund Railway Debentures - - - - -	500,000	500,000	—	—	8
	500,000	585,976			
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government -	3,000	[illegible]284	- -	1,716	9
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - -	1,900	[illegible]214	4,314	- -	10
MISCELLANEOUS DEPOSITS:					
Portion of outstanding Interest, repaid by the Eastern Bengal Railway Company on the purchase of their Undertaking by the State, claimed during the year by the person entitled thereto - - -	- -	11	11	—	11
	4,900	7,509			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
For Discharge of Debentures - - - - - - - -	1,804,300	898,100	- -	906,200	12
On account of Stores, Establishment Charges, &c. - - -	2,241,300	1,360,338	- -	880,962	13
	4,045,600	2,258,438			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c - - - -	140,000	184,137	44,137	- -	14
Family Remittances, Remittances by Administrators General, &c. - -	412,000	95,697	- -	316,303	15
East Indian Railway Company: Advances for purchase of Stores, &c. -	396,000	186,662	- -	209,338	16
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	134,000	128,952	- -	5,048	17
South Indian Railway Company: Advances for purchase of Stores, &c. (after date of purchase of the Undertaking) - - - - - -	100,000	72,874	- -	27,126	18
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - - -	- -	5,584	5,584	- -	19
Stores chargeable to Provincial and Local Funds, and to Native States -	85,500	122,332	36,832	- -	20
Interest and Brokerage on Conversion of India 4½ per Cent. Rupee Loans into 4 per Cent. Rupee Loan - - - - - - - - - -	- -	70,063	70,063	- -	21
Miscellaneous Payments to be brought to charge or recovered in India -	64,000	59,989	- -	4,011	22
	1,331,500	926,290			
Total Disbursements - - - £.	27,354,600	25,119,308			

India Office, 11 May 1892.

of the Home Treasury of the Government of *India*, for the Year 1890-91—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Owing to unforeseen expenditure on the East Coast and North-Western Railways.
2	The Estimate was furnished by the South Indian Railway Company.
3	Partly owing to postponement to this year of payments which were expected to have been made in 1889-90, and partly to unforeseen demands.
4	The Purchase Money was 4,197,556 *l.* 11 *s.* 2 *d.*, but 1,000,000 *l.* was provided by such of the stockholders as formed the new Company. The Estimate was approximate.
6	The Redemption Money fell due in October 1888. Less was claimed in 1889-90 than had been expected when the Budget for 1890-91 was framed.
7	Portion of the amount which has remained unclaimed since July 1880.
10	Owing to unforeseen demands.
12	The difference is the amount of Debentures renewed. (*See* note against Receipts on account of Subscribed Capital.)
13	The Estimates were furnished by the Railway Companies.
14	The increase is more than accounted for in the payments on account of Indian Money Orders.
15	This decrease is consequent on the Market rate of exchange having been more favourable to remitters than the Official rate.
16 17 18	The Estimates were furnished by the several Railway Companies concerned.
19	The arrangement with this Company had not been concluded when the Budget Estimate was framed.
20	The Account includes 20,933 *l.* for Madras Harbour Works, of which no estimate had been received from India, and additional expenditure under several heads.
21	An exceptional payment. The offer of conversion was not made until June 1890.
22	The decrease occurs under several of the subdivisions of this head.

Henry Waterfield, Financial Secretary.

No. 7. - - - - - - - - -

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

	£.	£.
REVENUE:		
INTEREST:		
Interest realised from investment of Cash Balance, &c.		58,466
TELEGRAPH:		
Indo-European Telegraph:		
Message Revenue	12,110	
Miscellaneous	435	
		12,545
MEDICAL:		
Pensions, &c. of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c.		2,309
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale Proceeds of Books, Maps, &c.		506
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions, &c. to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	9,853	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	90,015	
Subscriptions towards Indian Civil Service Family Pensions	738	
		100,606
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items		12,549
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company	230	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway—Repayment of Advances of Interest	995	
		1,225
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College—Fees from Students, &c.		27,197
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c.	35,211	
Non-effective.		
Subscriptions towards Indian Military Service Family Pensions	7,305	
		42,516
Carried forward £.		257,919

* This is an Account subject to audit, and to the final adjustment of the accounts of sub-accountants.

No. 7.

TREASURY of the GOVERNMENT of *India*, from 1st April 1891 to 31st March 1892.

DISBURSEMENTS.

EXPENDITURE:

	£.	£.	£.
LAND REVENUE:			
Law Charges in connection with Appeals from India			720
OPIUM:			
Stores for India			726
SALT:			
Stores for India			750
STAMPS:			
Stores for India			34,105
EXCISE:			
Stores for India			53
CUSTOMS:			
Stores for India			34
FOREST:			
Expenses attending the Examination of Candidates for the Indian Forest Department, &c.			742
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):		£.	
Interest on Loans contracted in England *		2,375,719	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised		8,589	
Discount on the issue and sales of India 3 per Cent. Stock		254,353	
Commission on renewal of India Debentures		627	
			2,639,288
INTEREST ON OTHER OBLIGATIONS:			
Interest on Deposits in Regimental Savings Banks of men returned from India			57
POST OFFICE:		£.	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury		59,900	
Pay and Expenses of Indian Delegate to the International Postal Congress at Vienna		457	
		60,357	
Stores for India		35,964	
			96,321
TELEGRAPH:			
Indo-European Telegraph:	£.		
Payments in respect of Revenue	34,902		
Other Payments	16,456		
		51,358	
Red Sea and India Telegraph		18,027	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses		5,521	
		74,906	
Telegraph Lines in India—Stores for India		83,212	
			158,118
MINT:			
Stores for India		11,334	
Other Payments		31	
			11,365
GENERAL ADMINISTRATION:			
Home Establishments, &c.		229,270	
Payments on account of Administration in India		710	
		229,980	
Stores for India		19,560	
			249,540
LAW AND JUSTICE:			
Stores for India		159	
Other Payments		480	
			639
Carried forward		£.	3,192,458

* Total Interest on Loans contracted in England is charged as follows:—

	£.	£.	£.
Under Interest on Ordinary Debt (as above)			2,375,719
Under Railway Revenue Account (page 43):	£.		
State Railways—Interest on Debt	1,005,952		
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund	1,881		
		1,004,071	
State Railways—Interest chargeable against Companies on Advances		157,919	
			1,161,990
		£.	3,537,709

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	257,919
Receipts—*continued.*	
Carried forward - - - £.	257,919

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

			£.
		Brought forward - - -	3,192,458
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MARINE:		£.	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. -		50,158	
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - - - - - - - - -		6,000	
Sundry items - - - - - - - - - - - - - - - -		413	
		56,571	
Stores for India - - - - - - - - - - - - - - - -		75,070	
			131,641
EDUCATION:			
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c. -			1,727
ECCLESIASTICAL:			
Passage to India of Chaplains on appointment - - - - - - - - - - - - - -			406
MEDICAL:			
Expenses of the Royal India Lunatic Asylum, and Maintenance of Lunatics elsewhere - - - - -			6,468
POLITICAL:		£.	
Mission to the Court of Persia - - - - - - - - - - - - - -		7,000	
Her Majesty's Establishments in China - - - - - - - - - - - -		12,500	
Sundry items - - - - - - - - - - - - - - - -		6,155	
		25,655	
Stores for India - - - - - - - - - - - - - - - -		151	
			25,806
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Stores for India - - - - - - - - - - - - - - - -		15,561	
Other Payments - - - - - - - - - - - - - - - -		14,322	
			29,883
TERRITORIAL AND POLITICAL PENSIONS:			
His Highness Maharajah Duleep Singh (including 31,000 *l.* on account of arrears) - -		53,423	
Members of the Bengal Nizamut Family - - - - - - - - - - - -		800	
			54,223
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES - - - - - - - - - - - -			192,228
SUPERANNUATION ALLOWANCES AND PENSIONS:		£.	
General - - - - - - - - - - - - - - - - - -		300,909	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund - - - - - - - - - - -		1,424,594	
Indian Civil Service Family Pensions - - - - - - - - - - - -		534	
			1,726,037
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - - -		5,989	
Stores for India - - - - - - - - - - - - - - - -		35,109	
			41,098
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c. -		19,912	
Miscellaneous Charges connected with the supply of Stores to India - - - - - -		17,713	
			37,625
FAMINE RELIEF AND INSURANCE:			
FAMINE RELIEF: Stores for India - - - - - - - - - - - - - - -			1,728
RAILWAY REVENUE ACCOUNT:			£.
STATE RAILWAYS—INTEREST ON DEBT:	£.		
East Indian Railway - - - - - - - - - - - -	315,171		
Eastern Bengal Railway - - - - - - - - - - -	34,550		
Scinde Punjab and Delhi Railway - - - - - - - - -	166,629		
Oude and Rohilkund Railway - - - - - - - - - -	337,294		
South Indian Railway - - - - - - - - - - - -	152,308		1,005,952
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):			
East Indian Railway - - - - - - - - - - - -	1,167,135		
Eastern Bengal Railway - - - - - - - - - - -	121,063		
Scinde Punjab and Delhi Railway - - - - - - - - -	405,190		1,693,388
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
* Bengal Central Railway - - - - - - - - - - -	16,250		
Bengal-Nagpur Railway - - - - - - - - - - - -	78,000		
Indian Midland Railway - - - - - - - - - - - -	37,259		
Southern Mahratta Railway - - - - - - - - - - -	26,410		157,919
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
* Bengal Central Railway - - - - - - - - - - -	17,500		
Bengal-Nagpur Railway - - - - - - - - - - - -	171,250		
Indian Midland Railway - - - - - - - - - - - -	212,008		
Southern Mahratta Railway - - - - - - - - - - -	251,000		
South Indian Railway - - - - - - - - - - - -	30,000		681,758
GUARANTEED COMPANIES—INTEREST - - - - - - - - - - - -			2,114,159
			5,653,176
		Carried forward - - - £.	11,094,504

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	257,919
Receipts—*continued.*	
Total Receipts on account of Revenue - - - £.	257,919
Carried forward - - - £.	257,919

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued*.

			£.
		Brought forward - - -	11,094,504
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
IRRIGATION:			
MINOR WORKS AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - - - -			87
BUILDINGS AND ROADS:			
MILITARY WORKS:			
Stores for India - - - - - - - - - - - - - - - - -		10,382	
CIVIL WORKS AND MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	48,639		
Royal Indian Engineering College - - - - - - - - - -	28,017		
Sundry items - - - - - - - - - - - - - - -	5,696		
	82,352		
Stores for India - - - - - - - - - - - - - - -	16,808		
		99,160	
			109,542
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India - -	702,463		
Furlough Allowances and Pay during Voyage of British Forces serving in India	95,109		
Furlough Allowances of Officers of the Indian Service - - - - - -	221,303		
Indian Troop Service - - - - - - - - - - - - -	254,791		
Passage of Officers and Troops, otherwise than in Troop Ships - - - -	6,907		
Miscellaneous - - - - - - - - - - - - - -	21,432		
	1,302,005		
Stores for India - - - - - - - - - - - - - - -	1,109,069		
		2,411,074	
Non-effective.			
Payments to War Office for Retired Pay, &c., of British Forces, for Service in India - - - - - - - - - - - - - - - - -	332,407		
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments -	27,824		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,681,889		
Miscellaneous Pensions, &c. - - - - - - - - - - - -	91,591		
Indian Military Service Family Pensions - - - - - - - -	15,359		
		2,149,070	
			4,560,144
SPECIAL DEFENCE WORKS:			
INDIA:			
Stores for India - - - - - - - - - - - - - - -	179,118		
Other Payments - - - - - - - - - - - - - - -	1,368		
		180,486	
ADEN:			
Portion chargeable against Indian Revenues of the Cost of Stores supplied - - -		30,368	
			210,854
		TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £.	15,975,131

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:	£.	£.	
Stores for India - - - - - - - - - - - - - - -	854,316		
Salary and Expenses of Consulting Engineer and Staff, &c. - - -	9,993		
		864,309	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - - - - - -		8,948	
			873,257
		Carried forward - - - £.	16,848,388

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	£.	£.
Brought forward - - -			257,919
RECEIPTS—*continued.*			
DEBT:			
PERMANENT DEBT INCURRED:			
India 3 per Cent. Stock—Loan issued:			
Created under Acts, for discharge of 1,386,000 *l.* India Debentures - -	1,472,948		
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - -	1,002,606		
Ditto - - ditto - - for discharge of 31,000 *l.* Oude and Rohilkund Railway Debentures - - - - - - - - - - -	32,945		
Created under Act 53 Vict. c. 6, for discharge of 86,100 *l.* South Indian Railway Debentures - - - - - - - - - - - -	91,501		
		2,600,000	
India 3 per Cent. Stock—Sales:			
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - -	946,883		
Ditto - - ditto - - for discharge of 1,000,000 *l.* Oude and Rohilkund Railway Debentures on 1st April 1892 - - - - - -	1,053,117		
		2,000,000	
			4,600,000
DEPOSITS AND ADVANCES:			
REPAYMENT OF ADVANCES:			
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - - - - - -	1,917		
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - -	1,279		
		3,196	
MISCELLANEOUS DEPOSITS:			
Refund of Sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the Undertaking by the State, which remained unclaimed -		2,051	
			5,247
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:			
ON ACCOUNT OF SUBSCRIBED CAPITAL - - - - - - - - - - - - -		1,082,605	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS - - - - - -		8,001	
			1,090,606
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
		£.	
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - - - -		159,038	
Estates remitted from India by Administrators General by means of Bills on London - - -		21,737	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - -		1,143	
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - - - - - - - -		134	
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - -		1,253	
Bengal and North-Western Railway Company: Transfer Fees - - - - - - - -		203	
Miscellaneous Receipts - - - - - - - - - - - - - - - - -		5,185	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - - - -		16,093,854	
			16,282,547
TOTAL RECEIPTS - - - £.			22,236,319
BALANCE, 1st April 1891 - -			3,835,050
£.			26,071,369

India Office, 11 May 1892.

For Statement showing new or increased salaries or pensions

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

		£.
	Brought forward - - -	16,848,388
DISBURSEMENTS—*continued.*		
DEBT:		
PERMANENT DEBT DISCHARGED:	£.	
India Debentures - - - - - - - - - - - - - - - -	1,386,000	
India 4 per Cent. Stock - - - - - - - - - - - - - -	4,262	
Oude and Rohilkund Railway Debentures - - - - - - - - - - - -	31,000	
South Indian Railway Debentures - - - - - - - - - - - - -	86,100	
		1,507,362
DEPOSITS AND ADVANCES:		
ADVANCES REPAYABLE:	£.	
For purchase of Malt Liquor on behalf of the Imperial Government - -	1,917	
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - - -	848	
	2,765	
MISCELLANEOUS DEPOSITS:		
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - - - - - - - - -	706	
		3,471
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*		
	£.	
FOR DISCHARGE OF DEBENTURES - - - - - - - - - - - - - -	1,424,900	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c. - - - - - - - -	1,074,296	
		2,499,196
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
	£.	
Payments to Her Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c. - - - - - - - - - - - - - -	114,766	
Family Remittances, Remittances by Administrators General, &c. - - - - - - -	382,543	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	202,175	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - - - - - - -	93,421	
South Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	63,840	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - -	17,981	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - - -	153,556	
Miscellaneous Payments to be brought to charge or recovered in India - - - - - -	62,666	
		1,090,948
TOTAL DISBURSEMENTS - - - £.		21,949,365
BALANCE, 31st March 1892 - -		4,122,004
£.		26,071,369

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

Thos. W. Keith, Accountant General.

---

granted or created within the year 1891–92, *see* page 48.

No. 8.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England*, between 1st April 1891 and 31st March 1892 (*see* Act 21 & 22 Vict. c. 106, s. 53).

SALARIES.	Increase or Decrease in 1892–93. Increase.	Decrease.
	£.	£.
Second Class Clerks (81), interchangeable among Departments:		
Salary from 70 *l.* to 100 *l.* by annual increments of 5 *l.*; from 100 *l.* to 190 *l.* by annual increments of 7 *l.* 10 *s.*; and from 190 *l.* to 250 *l.* by annual increments of 10 *l.*		
Higher Grade—Salary from 250 *l.* to 350 *l.* by annual increments of 10 *l.*		
In lieu of 70 Salary, first year, 80 *l.*; second year, 90 *l.*; third, fourth, and fifth years, 100 *l.*; sixth year, 125 *l.*; and thenceforward rising by 25 *l.* triennially to 250 *l.* per annum, with extra or duty pay.	1,785	—
and 11 Salary, 80 *l.*, rising by 15 *l.* triennially to 200 *l.* per annum - - - - -		
81		
Correspondence Department:		
Clerk specially attached to the Political and Secret Department—Salary of present Incumbent, 250 *l.*; to be increased by 10 *l.* annually to 350 *l.*	30	—
In lieu of a maximum of 250 *l.* per annum - - - - - - - - - - - -		
Clerk specially attached to Public Works Department for Indo-European Telegraph purposes—Salary of present Incumbent, 320 *l.*; to be increased by 20 *l.* annually to 500 *l.*	42	—
In lieu of 250 *l.* to 300 *l.*, by annual increments of 10 *l.* - - - - - - - - - -		
Accountant General's Department:		
Clerk specially attached for Indo-European Telegraph purposes—Salary of present Incumbent, 190 *l.*; to be increased by 10 *l.* annually to 350 *l.*	55	—
In lieu of 130 *l.* to 150 *l.*, by annual increments of 10 *l.* - - - - - - - - - -		
Keeper of Records—Allowance of 10 *l.* per annum, for attendance a seventh hour daily five days a week -	10	—
Registry and Record Department:		
Clerk specially attached—Salary of present Incumbent, 150 *l.*; to be increased by 7 *l.* 10 *s.* annually to 190 *l.*, and thenceforth by 10 *l.* annually to 350 *l.*	46	—
In lieu of 80 *l.* to 110 *l.*, by annual increments of 10 *l.* - - - - - - - - - -		
Miscellaneous Officers, &c.:		
Assistant Librarian—Salary of present Incumbent increased from 200 *l.* to 350 *l.* - - - - -	150	—
Store Department—Branch at the India Store Depôt:		
One Supervisor, First Grade—Allowance of 50 *l.* per annum for additional attendance - - -	48	—
One Supervisor, Second Grade—Allowance of 25 *l.* per annum for additional attendance - - -	24	—
Custodian of Patterns—Allowance of 20 *l.* per annum for additional attendance - - - -	20	—
Engineer—Allowance of 15 *l.* per annum for additional attendance - - - - - - - -	15	—
Fourteen Examiners of Stores—Salary from 250 *l.* to 350 *l.* by annual increments of 10 *l.*		
In lieu of 180 *l.* to 300 *l.*, on report of Director General - - - - - - - - - -	360	—
Thirteen Assistant Examiners of Stores—Salary from 150 *l.* to 200 *l.* by annual increments of 5 *l.*		
In lieu of 120 *l.* to 180 *l.*, on report of Director General - - - - - - - - - -	292	—
Increase arising from periodical increments - - - - - - - - - - - - - -	1,052	—
Net decrease consequent on appointments abolished, vacancies, &c. - - - - - - - - - -	—	1,088
£.	3,929	1,088

NET INCREASE, as shown on page 53 - - - £. 2,841.

No. 8.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1892-93.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
SUPERANNUATION ALLOWANCES:		*Years.*	*Years.*	£. s. d.		£. s. d.	£. s. d.
Deedes, J. G.	Senior Clerk, Accountant General's Department.	–	–	– –	Dead	– –	199 16 8
Voysey, Isaac	Third Class Messenger	–	–	– –	ditto	– –	66 13 4
Danvers, Sir Juland, K.C.S.I.	Secretary in the Public Works Department and Government Director of Indian Railway Companies.	66	50	1,800 – –	Age	1,800 – –	—
Jopp, A. A.	Director General of Stores	48	*22	1,200 – –	Ill-health	440 – –	—
Lawrance, H. E.	Clerk, Public Record Office; portion of Pension chargeable to Indian Revenues, for his services as Bookkeeper in Accountant General's Department, India Office.	35	2	100 – –	ditto	3 6 8	—
					TOTAL £.	2,243 6 8	266 10 –
					INCREASE £.		1,976. 16. 8.
COMPENSATION ALLOWANCES:							
Davies, R. F.	Senior Clerk, Store Department, India Office Branch.	–	–	– –	Dead	– –	454 13 4
Hosking, W. H.	Superintendent of Stamps, Stamp Branch, Store Department.	–	–	– –	ditto	– –	333 6 8
Mackeson, H.	Copying Clerk, Registry Department.	–	–	– –	ditto	– –	256 13 4
Waller, A.	Coal Porter, Cannon-row	–	–	– –	ditto	– –	13 – –
Owens, John	Second Class Clerk, Higher Grade, Accountant General's Department.	37	18	246 – –	Re-organisation	73 16 –	—
					TOTAL £.	73 16 –	1,057 13 4
					DECREASE £.		983. 17. 4.
COMPASSIONATE ALLOWANCES:							
Holmes, J.	Labourer, India Store Depôt	–	–	– –	Dead	– –	19 1 4
Jackman, G.	ditto	–	–	– –	ditto	– –	19 1 4
Laurie, Colonel W. F. B.	Hired Writer, Registry and Record Department.	–	–	– –	ditto	– –	120 – –
Power, John	Labourer, India Store Depôt	–	–	– –	ditto	– –	26 – –
Clark, F. C.	Hired Writer, Registry and Record Department.	65	26	218 8 –	Age	94 12 9	—
Gardner, Emma	Housemaid	64	30	40 – –	Ill-health	18 4 –	—
Harley, Elizabeth	ditto	66	30	40 – –	ditto	18 4 –	—
Stuart, R. G.	Clerk, specially attached to the Political and Secret Department.	57	18	250 – –	Services dispensed with.	75 – –	—
					TOTAL £.	206 – 9	184 2 8
					INCREASE £.		21. 18. 1.
					NET INCREASE £.		1,014. 17. 5.

* Including 10 years added for special qualifications.

SUPERANNUATION AND RETIRED ALLOWANCES.

ESTIMATED CHARGE for the Year 1892-93, including the Annual Amount of PENSIONS which have been Commuted.

	1892-93.	1891-92.	Increase.	Decrease.
	£.	£.	£.	£.
Superannuation Allowances	13,944	11,967	1,977	—
Compensation Allowances	21,480	22,464	–	984
Compassionate Allowances	2,057	2,035	22	—
£.	37,481	36,466	1,999	984
NET INCREASE £.				1,015.

Thos. W. Keith, Accountant General.

No. 9. - - - - - - - - -

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual the Debt and Charge created in the Year ended the 31st March 1892; the Charge thereof, and the Indian Railway Annuities, on the 31st March 1892.

	Capital of Debt.	Rate per Cent.	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1891.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock - - - -	64,298,125 9 6	3½	2,250,434 7 10	23,147 6 6	2,273,581 14 4
India 3 per Cent. Stock - - - - -	28,855,079 1 5	3	865,652 7 5	10,387 16 7	876,040 4 -
India 3½ per Cent. Debentures - - -	3,000,000 - -	3½	105,000 - -	- - -	105,000 - -
India 3¼ per Cent. Debentures - - -	2,000,000 - -	3¼	65,000 - -	- - -	65,000 - -
East Indian Railway Debenture Stock - -	1,435,650 - -	4½	64,604 5 -	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock -	348,666 - -	4	13,946 12 9	104 12 -	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 - -	4	15,388 - -	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures -	2,530,300 - -	3½	88,560 10 -	- - -	88,560 10 -
South Indian Railway Debenture Stock - -	425,000 - -	4½	19,125 - -	127 10 -	19,252 10 -
South Indian Railway Debentures - - -	756,300 - -	3½	26,470 10 -	- - -	26,470 10 -
South Indian Railway Debentures - - -	313,700 - -	3¼	10,195 5 -	- - -	10,195 5 -
	104,347,520 10 11				
Debt not bearing Interest:					
India 5 per Cent. Stock - - - - -	9,967 11 9				
India 4 per Cent. Stock - - - - -	29,702 - 7				
East India Bonds - - - - - - -	20,917 - -				
East Indian Railway Debentures - - -	100 - -				
TOTAL Debt, and Annual Charge thereof, on 31st March 1891 -	104,408,207 3 3	-	3,524,376 18 -	34,313 7 2	3,558,690 5 2
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953 - - -	- - -	-	850,537 18 10	- - -	850,537 18 10
Interest in lieu of Deferred Annuity - -	- - -	-	262,000 - -	- - -	262,000 - -
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State - - -	- - -	-	- - -	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957 - - -	- - -	-	116,850 14 9	- - -	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - - -	- - -	-	- - -	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958 - - -	- - -	-	371,361 3 7	- - -	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - - -	- - -	-	- - -	317 - 8	317 - 8
TOTAL Indian Railway Annuities on 31st March 1891 - - -	- - -	-	1,600,749 17 2	1,814 11 8	1,602,564 8 10
			5,125,126 15 2	36,127 18 10	5,161,254 14 -
DEBT CREATED IN THE YEAR.					
Debt bearing Interest:					
India 3 per Cent. Stock - - - - -	4,600,000 - -	3	138,000 - -	1,656 - -	139,656 - -
India 3¼ per Cent. Debentures (in lieu of a like amount of India 3½ per Cent. Debentures discharged) - - - - - - -	1,614,000 - -	3¼	52,455 - -	- - -	52,455 - -
	6,214,000 - -	-	190,455 - -	1,656 - -	192,111 - -
£.	110,622,207 3 3	-	5,315,581 15 2	37,783 18 10	5,353,365 14 -

- - - - - - - - - No. 9.

Charge thereof, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1891; Debt and Charge reduced in that Year; and the Total Amount of Debt, the Annual

	Capital of Debt.	Rate per Cent	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
DEBT REDUCED IN THE YEAR.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	86,880 14 3	3½	3,040 16 6	31 5 6	3,072 2 –
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds - - - -	9,822 4 6	3½	343 15 7	3 10 9	347 6 4
India 3½ per Cent. Debentures (replaced by a like amount of India 3½ per Cent. Debentures)	1,614,000 – –	3½	56,490 – –	- - -	56,490 – –
India 3½ per Cent. Debentures, paid off - -	1,386,000 – –	3½	48,510 – –	- - -	48,510 – –
Oude and Rohilkund Railway Debentures, paid off	31,000 – –	3½	1,085 – –	- - -	1,085 – –
South Indian Railway Debentures, paid off -	86,100 – –	3½	3,013 10 –	- - -	3,013 10 –
	3,213,802 18 9				
Debt not bearing Interest:					
India 4 per Cent. Stock - - - - -	4,261 13 3				
	3,218,064 12 –	–	112,483 2 1	34 16 3	112,517 18 4
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1892.*					
Debt bearing Interest:					
India 3½ per Cent. Stock - - - -	64,201,422 10 9	3½	2,247,049 15 9	23,112 10 3	2,270,162 6 –
India 3 per Cent. Stock - - - - -	33,455,079 1 5	3	1,003,652 7 5	12,043 16 7	1,015,696 4 –
India 3¼ per Cent. Debentures - - -	3,614,000 – –	3¼	117,455 – –	- - -	117,455 – –
East Indian Railway Debenture Stock - -	1,435,650 – –	4½	64,604 5 –	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock -	348,666 – –	4	13,946 12 9	104 12 –	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures -	2,499,300 – –	3½	87,475 10 –	- - -	87,475 10 –
South Indian Railway Debenture Stock - -	425,000 – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures - - -	670,200 – –	3½	23,457 – –	- - -	23,457 – –
South Indian Railway Debentures - - -	313,700 – –	3¼	10,195 5 –	- - -	10,195 5 –
	107,347,717 12 2				
Debt not bearing Interest:					
India 5 per Cent. Stock - - - - -	9,967 11 9				
India 4 per Cent. Stock - - - - -	25,440 7 4				
East India Bonds - - - - - -	20,917 – –				
East Indian Railway Debentures - - -	100 – –				
TOTAL Debt, and Annual Charge thereof, on 31st March 1892 -	107,404,142 11 3	–	3,602,348 15 11	35,934 10 11	3,638,283 6 10
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953 - - -	- - -	–	850,537 18 10	- - -	850,537 18 10
Interest in lieu of Deferred Annuity - -	- - -	–	262,000 – –	- - -	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State - -	- - -	–	- - -	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957 - - - -	- - -	–	116,850 14 9	- - -	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - -	- - -	–	- - -	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958 - - -	- - -	–	371,361 3 7	- - -	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - -	- - -	–	- - -	317 – 8	317 – 8
TOTAL Indian Railway Annuities on 31st March 1892 - - -	- - -	–	1,600,749 17 2	1,814 11 8	1,602,564 8 10
			5,203,098 13 1	37,749 2 7	5,240,847 15 8
£.	110,622,207 3 3	–	5,315,581 15 2	37,783 18 10	5,353,365 14 –

* For Analysis, *see* following page.

Thos. W. Keith, Accountant General.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Charge thereof, and INDIAN RAILWAY ANNUITIES, outstanding on the 31st March 1892.

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
India 3½ per Cent. Stock	51,965,526 1 1	- - -	3½	1,818,793 8 3	18,707 11 9	1,837,501 - -
India 3 per Cent. Stock	13,972,948 2 2	- - -	3	419,188 8 10	5,030 5 3	424,218 14 1
India 3½ per Cent. Debentures	3,614,000 - -	- - -	3¼	117,455 - -	- - -	117,455 - -
Not bearing Interest:	69,552474 3 3					
India 5 per Cent. Stock	9,967 11 9					
India 4 per Cent. Stock	25,440 7 4					
East India Bonds	20,917 - -					
		69,608,799 2 4	-	2,355,436 17 1	23,737 17 -	2,379,174 14 1
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.						
Bearing Interest:						
India 3 per Cent. Stock	- - -	7,123,978 2 11	3	213,719 6 11	2,564 12 8	216,283 19 7
Debt incurred and Annuity created in respect of the East Indian Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	6,918,885 7 -	- - -	3½	242,160 19 9	2,490 16 -	244,651 15 9
India 3 per Cent. Stock	247,840 1 2	- - -	3	7,435 4 -	89 4 5	7,524 8 5
East Indian Railway Debenture Stock	1,435,650 - -	- - -	4½	64,604 5 -	430 13 11	65,034 18 11
Debt not bearing Interest:	8,602,375 8 2					
East Indian Railway Debentures	100 - -					
		8,602,475 8 2	-	314,200 8 9	3,010 14 4	317,211 3 1
Annuity:						
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10	- - -	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 - -	- - -	262,000 - -
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	- - -	- - -	-	- - -	1,368 11 10	1,368 11 10
				1,112,537 18 10	1,368 11 10	1,113,906 10 8
				1,426,738 7 7	4,379 6 2	1,431,117 13 9
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	586,018 16 10	- - -	3½	20,510 13 2	210 19 4	20,721 12 6
India 3 per Cent. Stock	708 - -	- - -	3	21 4 10	- 5 1	21 9 11
Eastern Bengal Railway Debenture Stock	348,666 - -	- - -	4	13,946 12 9	104 12 -	14,051 4 9
		935,392 16 10	-	34,478 10 9	315 16 5	34,794 7 2
Annuity:						
Annuity terminating in 1967	- - -	- - -	-	116,850 14 9	- - -	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	- - -	- - -	-	- - -	128 19 2	128 19 2
				116,850 14 9	128 19 2	116,979 13 11
				151,329 5 6	444 15 7	151,774 1 1
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	- - -	4,737,694 13 6	3½	165,819 6 3	1,705 11 5	167,524 17 8
Annuity:						
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7	- - -	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	- - -	- - -	-	- - -	317 - 8	317 - 8
				371,361 3 7	317 - 8	371,678 4 3
				537,180 9 10	2,022 12 1	539,203 1 11
Debt incurred in respect of the Oude and Rohilkund Railway.						
Bearing Interest:						
India 3½ per Cent. Stock	*—6,702 7 8	- - -	3½	*—234 11 8*	*—2 8 3*	*—236 19 11*
India 3 per Cent. Stock	†8,796,372 12 9	- - -	3	263,891 3 7	3,166 13 11	267,057 17 6
Oude and Rohilkund Railway Debenture Stock	384,700 - -	- - -	4	15,388 - -	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures	2,499,300 - -	- - -	3½	87,475 10 -	- - -	87,475 10 -
		†11,673,670 5 1	-	366,520 1 11	3,279 13 10	369,799 15 9
Debt incurred in respect of the South Indian Railway.						
Bearing Interest:						
India 3 per Cent. Stock	3,313,232 2 5	- - -	3	99,396 19 3	1,192 15 3	100,589 14 6
South Indian Railway Debenture Stock	425,000 - -	- - -	4½	19,125 - -	127 10 -	19,252 10 -
South Indian Railway Debentures	670,200 - -	- - -	3½	23,457 - -	- - -	23,457 - -
Ditto - - ditto	313,700 - -	- - -	3¼	10,195 5 -	- - -	10,195 5 -
		4,722,132 2 5	-	152,174 4 3	1,320 5 3	153,494 9 6
	£.	107,404,142 11 3	-	5,203,098 13 1	37,749 2 7	5,240,847 15 8

* The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

† Includes 1,053,116 *l.* 15 *s.* 9 *d.* Stock sold in 1891-92, to raise the sum of 1,000,000 *l.* for the discharge of Oude and Rohilkund Railway Debentures expiring on the 1st April 1892.

No. 10.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1893, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1892-93.	1891-92.	INCREASE.	DECREASE.
INDIA OFFICE.	£.	£.	£.	£.
SALARIES, WAGES, AND ALLOWANCES	151,151	148,310	2,841	—
POSTAGE OF DESPATCHES TO AND FROM INDIA	1,200	4,000	-	2,800
TELEGRAMS TO INDIA	3,600	3,400	200	—
LAW CHARGES	400	300	100	—
CONTINGENCIES	11,900	10,500	1,400	—
CONTINGENCIES OF THE STORE DEPÔT	13,400	12,000	1,400	—
STATIONERY, PRINTING, AND BOOKBINDING	5,800	5,800	—	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	6,729	6,723	6	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
	194,180	191,033	5,947	2,800
	NET INCREASE			£. 3,147.
SUPERANNUATION AND RETIRED ALLOWANCES	*37,481	*36,466	1,015	—

* Estimated Charge for the Year, including the annual amount of Pensions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers.			1892-93.	1891-92.	INCREASE.	DECREASE.
1891-92.	1892-93.		£.	£.	£.	£.
17	17	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 13 Members of Council	25,300	25,300	—	—
49	49	Correspondence Department	32,565	33,996	-	1,431
6	6	Funds Department	2,778	2,714	64	—
46	46	Accountant General's Department	17,609	16,711	898	—
31	33	Registry and Record Department	8,969	8,520	449	—
9	10	Miscellaneous Officers, &c.	6,078	4,988	1,090	—
17	13	Miscellaneous Officers and Clerks not on the Permanent Establishment	4,444	5,102	-	658
29	29	Clerks temporarily employed at the India Office	3,867	3,397	470	—
63	62	Office Keepers and Messengers	6,230	6,423	-	193
32	32	Housekeeper, Housemaids, and Charwomen	1,328	1,328	—	—
20	20	Artificers and Labourers employed at the India Office	1,692	1,697	-	5
282	282	Store Department: India Office Branch, Branch at the India Store Depôt, Miscellaneous Officers at the Store Depôt not on the Permanent Establishment, Clerks temporarily employed in the Store Department, Artificers and Labourers employed at the Store Depôt, Labourers temporarily employed at the Store Depôt, Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	40,291	38,134	2,157	—
601	599	£.	151,151	148,310	5,128	2,287
			NET INCREASE			£. 2,841.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	SALARY OF OFFICE.			1892-93.	1891-92.
1891-92.	1892-93.		Minimum.	Annual Increment.	Maximum.		
		SECRETARY OF STATE, &c.	£.	£.	£.	£.	£.
1	1	Secretary of State	- -	- -	- -	5,000	5,000
1	1	Permanent Under Secretary of State	- -	- -	- -	2,000	2,000
1	1	Parliamentary Under Secretary of State	- -	- -	- -	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	- -	- -	- -	1,200	1,200
13	13	Members of Council at 1,200 *l.* each (1)	- -	- -	- -	15,600	15,600
17	17				£.	25,300	25,300

(1) Five also receive Indian Civil Service Annuities of 1,000 *l.* each; one, an Indian Judicial Pension of 1,500 *l.* a year; two, Indian Military Pay at 25 *s.* a day and Colonel's Allowance at 608 *l.* 12 *s.* 5 *d.* a year each; one, Indian Military Retired Pay at 1 *l.* a day; and one, Pay in respect of service in the British Army.

		CORRESPONDENCE DEPARTMENT.					
6	6	Secretaries, at 1,200 *l.* each (1)	- -	- -	- -	7,400	8,000
7	6	Assistants (2)	800	25	1,000	5,985	6,861
1	1	Special Assistant and Visitor to India Museum (3)	- -	- -	- -	800	800
11	11	Senior Clerks	600	25	800	8,450	8,470
6	6	Redundant Senior Clerks (4)	500	20	700	3,938	3,933
5	5	Junior Clerks (5)	200	20	600	1,910	2,160
1	1	Political Aide-de-Camp to the Secretary of State for India:					
		Salary	- -	- -	- -	500	500
		Contingent Expenses	- -	- -	- -	300	300
-	1	Clerk specially attached for Indo-European Telegraph purposes	320	20	500	340	—
2	1	Clerks specially attached to the Political and Secret Department (6)	150	10	350	330	550
1	1	Clerk for Examination of Army Non-Effective Accounts	300	10	400	372	362
1	-	*Clerk to "Special Assistant and Visitor to India Museum"*	- -	- -	- -	—	*400*
1	1	Technical Assistant to "Special Assistant and Visitor to India Museum"	250	10	350	255	150
						Present Incumbent.	
7	3	Second Class Clerks, Higher Grade (7)	250	10	350	957	1,510
	6	Second Class Clerks (8)	70	5	100	1,028	
			100	7 *l.* 10 *s.*	190		
			190	10	250		
49	49					32,565	33,996

(1) One receives a personal allowance of 200 *l.*; one Secretary also receives Indian Military Retired Pay at 25 *s.* a day and an additional Annuity of 327 *l.*; one, an Indian Judicial Pension of 1,200 *l.* a year; and two, Indian Civil Service Annuities of 1,000 *l.* each.

(2) One receives 100 *l.* as Assistant Government Director of Indian Railway Companies.

(3) Also receives a Pension of 270 *l.* a year for service in India.

(4) One receives 150 *l.* as Private Secretary to the Permanent Under Secretary of State.

(5) One receives 150 *l.* as Private Secretary to the Parliamentary Under Secretary of State; one receives 50 *l.* as Resident Clerk; and one receives 50 *l.* as Précis Writer to the Secretary of State and 50 *l.* the allowance of the Reading Clerk to Council; the last two receive also 75 *l.* and 50 *l.*, respectively, for editing the "India List."

(6) Receives 50 *l.* as Resident Clerk.

(7) One receives an annual gratuity of 50 *l.* for the preparation of a Sanitary Blue Book; and one receives 50 *l.* for editing the "India List."

(8) One receives 75 *l.* for editing the "India List."

		FUNDS DEPARTMENT.					
1	1	Director of Funds and Agent to the Administrators General of India	- -	- -	- -	1,000	1,100
		Allowance as Agent to the Administrators General	- -	- -	- -	100	
		(One of the Senior Clerks of the Correspondence Department, whose salary, 800 *l.*, is charged under Correspondence Department above, is attached to the Funds Department.)					
1	1	Actuary	350	15	500	500	489
1	1	Head Book-keeper	300	15	500	500	500
1	1	Assistant Book-keeper	200	15	350	350	350
2	2	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			328	275
6	6				£.	2,778	2,714

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1891-92.	Numbers. 1892-93.	SALARIES, WAGES, AND ALLOWANCES —*continued*.	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1892-93.	1891-92.
		ACCOUNTANT GENERAL'S DEPARTMENT.	£.	£.	£.	£.	£.
1	1	Accountant General	- -	- -	- -	1,200	1,200
1	1	Deputy Accountant General (1)	800	25	1,000	1,100	1,100
7	7	Senior Clerks (2) (3)	500	20	700	5,192	5,152
1	1	Supernumerary Senior Clerk (3)	500	20	700	683	663
10	10	Junior Clerks (3) (4) (5) — 1 at / 9 at	100 / 100	16 / 16	450 / 350	3,540	3,429
25	10	Second Class Clerks, Higher Grade (3)	On the same scale of salary as in the Correspondence Department			2,801	5,027
	14	Second Class Clerks	- -	ditto	- -	2,738	
-	1	Clerk specially attached for Indo-European Telegraph purposes	190	10	350	205	—
1	1	Keeper of Records (6)	120	10 (triennially)	150	150	140
46	46				£.	17,609	16,711

(1) Receives a personal allowance of 100 *l.*
(2) Three receive extra allowances:—One of 100 *l.* and two of 50 *l.* each.
(3) Allowances for Income Tax duties are as follows:—Two Senior Clerks, 24 *l.* each; two Senior Clerks, 15 *l.* each; three Senior Clerks, 8 *l.* each; Supernumerary Senior Clerk, 8 *l.*; one Junior Clerk, 8 *l.*; three Junior Clerks and seven Second Class Clerks, Higher Grade, 3 *l.* each; amounting in the aggregate to 148 *l.*, for which an allowance is made from Imperial Revenues.
(4) Two receive, until promoted, 60 *l.* each as compensation for superior appointments abolished; a similar allowance of 60 *l.* being in abeyance pending the absorption of the Supernumerary Senior Clerkship.
(5) One receives 300 *l.* as Private Secretary to the Secretary of State (charged under Miscellaneous Officers not on the permanent Establishment); and one a personal allowance of 50 *l.*
(6) Receives an allowance of 10 *l.* per annum for attendance a seventh hour daily five days a week.

		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	- -	- -	- -	1,000	1,000
4	4	Assistants to ditto (1) — 3 at / 1 at	350 / - -	15 / - -	650 / 400	2,105	2,225
1	1	Clerk for Geographical Records	- -	- -	- -	500	500
20	9	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department			2,595	3,997
	12	Second Class Clerks (2)	- -	ditto	- -	1,912	
1	1	Clerk specially attached (3)	- -	- -	- -	193	193
	1	- ditto - ditto	150 / 190	7 *l.* 10 *s.* / 10	190 / 350	156	—
1	1	Keeper of Records (4)	- -	- -	150	163	175
1	1	Map Mounter	100	15	150	150	150
1	1	Press Writer (5)	- -	- -	150	85	170
1	1	Assistant Press Writer (6)	- -	- -	100	110	110
31	33				£.	8,969	8,520

(1) One receives a personal allowance of 100 *l.*
(2) One receives 50 *l.* for editing the "India Office List."
(3) Received from Imperial Revenues in October 1872 the commuted value of a Pension of 206 *l.* 13 *s.* 4 *d.*
(4) Receives a personal allowance of 25 *l.*
(5) Receives a personal allowance of 20 *l.*
(6) Receives a personal allowance of 10 *l.*

		MISCELLANEOUS OFFICERS, &c.					
- (1)	1	Government Director of Indian Railway Companies (1)	- -	- -	- -	1,000	—
1	1	Deputy Government Director of Indian Railway Companies	- -	- -	- -	700	700
1	1	Librarian (2)	- -	- -	600	700	800
1	1	Assistant to ditto	- -	- -	- -	350	200
1	1	Second Class Clerk, Higher Grade, employed in the Library	On the same scale of salary as in the Correspondence Department			280	250
2	2	Members of the Medical Board for the examination of Officers of the Indian Services — one (3) at / one (4) at	- -	- -	- -	600 / 300	600 / 300
			(Appointment tenable only by a Retired Officer, and for a term of three years.)				
1	1	Legal Adviser and Solicitor to the Secretary of State (5)	- -	- -	- -	1,200	1,200
1	1	Surveyor and Clerk of the Works (6)	300	10	400	700	700
1	1	Assistant to ditto	180	10	250	248	238
9	10				£.	6,078	4,988

(1) Recently held by the Secretary, Public Works Department, Correspondence Department. The present incumbent also receives Indian Military Pay at 25 *s.* a day and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(2) Receives a personal allowance of 200 *l.*
(3) Also receives an Indian Medical Pension of 365 *l.* a year and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(4) Also receives an Indian Medical Pension of 456 *l.* a year and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(5) Also receives an Indian Judicial Pension of 1,200 *l.* a year.
(6) Receives a personal allowance of 300 *l.*

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers.		Salaries, Wages, and Allowances —*continued*.	Salary of Office.			1892-93.	1891-92.
1891-92.	1892-93.		Minimum.	Annual Increment.	Maximum.		
		Miscellaneous Officers and Clerks not on the Permanent Establishment.	£.	£.	£.	£.	£.
-(1)	-(1)	Private Secretary to the Secretary of State	- -	- -	- -	300	300
1	1	Assistant Private Secretary to the Secretary of State	- -	- -	- -	100	100
1	1	Consulting Officer for the Indian Troop Service	- -	- -	- -	1,000	1,000
1	1	Ordnance Consulting Officer for India (2)	- -	- -	- -	500	500
1	1	Assistant Military Secretary for Indian Affairs at the Horse Guards (3)	- -	- -	- -	275	275
1	1	Clerk to ditto	300	15	450	375	360
1	1	Indian Officer attached to the Intelligence Department, Horse Guards (4)	- -	- -	- -	200	200
1	1	Member of Army Sanitary Committee (5)	- -	- -	- -	200	200
1	1	Registrar of the Orders of the Star of India and of the Indian Empire	- -	- -	- -	350	350
2	2	Clerks to the Legal Adviser:					
		One at	350	10	450	382	372
		One at	- -	- -	- -	160	160
1	1	Clerk to the Commissioners of Income Tax (6)	- -	- -	- -	226	226
1	1	Officer temporarily employed in connection with the Revenue and Statistics Department	- -	- -	- -	200	200
1	1	Computing Clerk in the Funds Department	At 10*d.* an hour, with 31 *s.* a week additional			176	176
		The following were transferred from the London Office of the Indo-European Telegraph Department on its abolition on the 1st of January 1889:					
1	-	*Adviser of Telegraph Affairs*	- -	- -	- -	—	*125*
1	-(7)	*Clerk attached to the Correspondence Department*	*250*	*10*	*300*	—	*298*
1	-(7)	*Clerk attached to the Accountant General's Department*	*130*	*10*	*150*	—	*150*
1	-(7)	*Clerk attached to the Registry and Record Department in lieu of a Second Class Clerk*	*80*	*10*	*110*	—	*110*
17	13				£.	4,444	5,102

(1) The present incumbent, appointed on the 4th August 1886, is not counted here, being a Junior Clerk in the Accountant General's Department.
(2) Also receives 20 *s.* a day regimental pay.
(3) Also receives Indian Military Pay at 25 *s.* a day and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(4) In addition to 500 *l.* a year from the War Office.
(5) Also receives an Indian Medical Pension of 1,050 *l.* a year.
(6) For which an allowance is made from Imperial Revenues. This officer also receives a superannuation allowance of 1,700 *l.* a year.
(7) Now included under the Departments to which the clerks are respectively attached.

29	29	Clerks temporarily employed at the India Office	Nine at 4 *l.* 4 *s.* a week; also nine at 10*d.* an hour, and five at from 4*d.* to 6*d.* an hour, supplied by the Civil Service Commission; and six lady typists, one at 25*s.*, two at 20*s.*, two at 17*s.*, and one at 14*s.*, a week.			3,867	3,397
		Office Keepers and Messengers.					
1	1	Head Office Keeper (1)	With apartments		200	260	320
1	1	Second Office Keeper (2)	ditto		150	180	180
1	1	Third Office Keeper	- -	- -	140	166	176
			In lieu of apartments		26		
10	10	Messengers, First Class (3)	110	2	120	1,321	1,386
39	39	Messengers, Second Class (with uniform) (3)	80	2	100	3,850	3,870
1	1	Extra Messenger (ditto)	- -	- -	- -	100	100
2	2	Messengers at the Store Depôt (ditto) (3)	80	2	100	209	209
8	7	Boy Messengers	At 1 *s.* to 2 *s.* 6 *d.* a day			144	182
63	62				£.	6,230	6,423

(1) The present incumbent receives a salary of 300 *l.*, with a personal allowance of 20 *l.*
(2) Receives a personal allowance of 30 *l.*
(3) The following allowances are received by First and Second Class Messengers:—Three receive 30 *l.* each for attendance on the Secretary of State; one receives 20 *l.*, and one receives 10 *l.*, for attendance on the Under Secretaries of State; one receives 25 *l.* as Bank Messenger; one receives 20 *l.* for superintending the delivery of coals; one receives 30 *l.* for the despatch of letters; one receives 15 *l.* for assisting the Head Office Keeper; one receives 10 *l.* for Mailwork, and two receive 10 *l.* each for performing the duties of Hall Porter. Also the following compensation allowances:—One of 10 *l.*; two of 8 *l.* 18 *s.* 9 *d.*; and one of 3 *l.* 16 *s.*

		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper (1)	With apartments		80	100	100
28	28	Housemaids (not entitled to pension)	- -	- -	40	1,120	1,120
3	3	Charwomen (ditto)	- -	- -	14*s.* a week	108	108
32	32				£.	1,328	1,328

(1) Receives a personal allowance of 20 *l.*

20	20	Artificers and Labourers employed at the India Office	At wages varying up to 3 *l.* a week	1,692	1,697

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1892-93.	1891-92.
		STORE DEPARTMENT.					
		India Office Branch.	£.	£.	£.	£.	£.
1	1	Director General	- -	- -	- -	1,200	1,200
1	1	Assistant to the Director General	700	25	900	844	863
7	7	Senior Clerks (1)	500	20	700	4,545	4,635
3	3	Junior Clerks	100	15	500	809	1,135
8	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the Correspondence Department			280	1,375
	7	Second Class Clerks	- ditto	- ditto	-	1,254	
1	1	Member of Committee for Valuation of Military Equipments (2)	500	20	700	700	700
1	1	Clerk for Railway Stores	150	10	300	235	225
		(1) Three receive extra allowances of 100 *l.* each.					
		(2) Also receives Indian Military Retired Pay at 7 *s.* a day.					
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	- -	- -	- -	800	800
1	1	Assistant Superintendent (2)	- -	- -	- -	700	700
4	4	Supervisors, First Grade (3)	350	15	500	1,811	1,718
5	5	Supervisors, Second Grade (3) (4)	150	10	300	1,122	1,048
1	1	Supernumerary Supervisor, Second Grade	- -	- -	- -	150	150
13	13	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			2,480	2,186
14	14	Examiners of Stores	250	10	350	3,810	3,430
13	13	Assistant Examiners of Stores	150	5	200	2,040	1,805
1	1	Custodian of Patterns (3)	150	Rising on report of Director General.	250	225	205
1	1	Engineer (3)	120	- ditto -	200	150	135
1	1	Shipping Foreman	120	- ditto -	150	120	140
1	1	[illegible]or of Scientific Instruments	300	15	500	500	500
1	1	E[illegible]of Surgical Instruments (5)	- -	- -	50	75	100
		[illegible]so receives 250 *l.* a year in respect of a pension of 300 *l.* granted for service in the British Army.					
		[illegible]lso receives 100 *l.* a year in respect of a pension of 200 *l.* granted for service in the British Army.					
		(3) Allowances for additional attendance:—One Supervisor, First Grade, 50 *l.*; one Supervisor, Second Grade, 25 *l.*; Custodian of Patterns, 20 *l.*; and Engineer, 15 *l.*					
		(4) Two also receive Indian Military Pensions of 55 *l.* and 58 *l.* a year respectively.					
		(5) Receives a personal allowance of 50 *l.*					
		Stamp Branch. (*See* Note.)					
1	1	Supervisor of Stamps	200	10	300	287	277
1	1	Assistant ditto	150	7 *l.* 10 *s.*	200	177	170
2	2	Examiners	100	5	150	288	283
		Miscellaneous Officers at the Store Depôt not on the Permanent Establishment.					
1	1	Surveyor of Shipping	- -	- -	- -	600	600
1	1	Medical Attendant on Labourers	- -	- -	- -	75	75
1	1	Examiner of Medical Stores (1)	- -	- -	- -	300	300
6	6	*Clerks temporarily employed in the Store Department*	One at 4*l.* 4*s.* a week, one at 3*l.* 3*s.* a week, one at 2*l.* 2*s.* a week; also two at 10*d.* and one at 4*d.* an hour, supplied by the Civil Service Commission			754	689
60	59	*Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	5,146	4,870
104	105	*Labourers temporarily employed at the Store Depôt*	- -	- -	- -	7,082	6,085
26	26	*Examiners and Tellers temporarily employed at the Stamp Branch* (*see* Note)	- -	- -	- -	1,732	1,735
282	282				£.	40,291	38,134

(1) Also receives an Indian Medical Pension of 292 *l.* a year and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.

Note.—The control and superintendence of the supply of Stamps for India were transferred to the Inland Revenue Department, with effect from 1st October 1886, and these officers are now paid *through* that Department.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1892-93.	1891-92.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£.	£.	£.	£.
Rates and Taxes	810	810	—	—
Repairs, Furniture, and Fittings	4,540	3,770	770	—
Coal and Firewood	450	450	—	—
Gas, Candles, Soap, and other House Articles	1,300	1,100	200	—
Postage (excluding Postage to and from India)	1,100	1,000	100	—
Telegrams (excluding Telegrams to India)	60	60	—	—
Travelling Expenses	220	220	—	—
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	1,000	1,000	—	—
Advertisements	500	500	—	—
Stamps	190	180	10	—
Postal and Money Orders	100	90	10	—
Messengers' Uniforms	290	410	- -	120
Messengers' Allowances for Night Watching	183	183	—	—
Pay of Police	130	130	—	—
Expenses of Cataloguing the Records of the India Office	400	—	400	—
Miscellaneous	627	597	30	—
£.	11,900	10,500	1,520	120
NET INCREASE			£. 1,400.	

CONTINGENCIES OF THE STORE DEPÔT.				
Rent, Rates, and Taxes	1,300	1,300	—	—
Repairs, Furniture, and Fittings	3,000	1,670	(1) 1,330	—
Coal and Coke	550	500	50	—
Gas, Candles, Soap, and other House Articles	380	300	80	—
Travelling Expenses of Officers of the Department	2,500	2,800	- -	300
Commission and Travelling Expenses of Professional Inspectors	1,800	1,600	200	—
Carriage of Stores	270	240	30	—
Patterns	50	50	—	—
Advertisements	40	50	- -	10
Pay of Police	1,830	1,830	—	—
Miscellaneous	670	650	20	—
Inland Revenue Department for superintendence of the Supply of Stamps for India	1,010	1,010	—	—
£.	13,400	12,000	1,710	[illegible]
NET INCRE			- £. 1,400.	

(1) Includes 1,200 *l.*, the estimated cost of fitting up the electric light at the Store Depôt.

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under Act 21 & 22 Vict. c. 106, s. 52.

Numbers.			SALARY OF OFFICE.			1892-93.	1891-92.
1891-92.	1892-93.		Minimum.	Annual Increment.	Maximum.		
			£.	£.	£.	£.	£.
1	1	Auditor	- -	- -	- -	1,000	1,000
1	1	Senior Inspector	600	25	800	800	800
1	1	Junior Inspector (1)	500	20	600	700	700
4	4	Senior Examiners (2)	300	16	450	1,850	1,850
4	4	Junior Examiners	100	15	300	1,158	1,143
6	6	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			1,209	1,000
1	–	*Hired Writer*	- -	*At 4 l. 4 s. a week*	- -	—	*218*
1	1	Boy Copyist, for a short period	At 4 *d.* an hour, supplied by the Civil Service Commission.			12	12
19	18				£.	6,729	6,723
		NET INCREASE				£. 6.	

(1) Receives a personal allowance of 100 *l.*
(2) One receives a personal allowance of 50 *l.*

Thos. W. Keith, Accountant General.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(*Presented pursuant to Act* 21 & 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
13 *May* 1892.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE and SPOTTISWOODE, East Harding-street, Fleet-street, E.C.,
and 32, Abingdon-street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover-street, Edinburgh, and
90, W[illegible]reet, Glasgow; or
HODGES, FIG[illegible], Grafton-street,

[*Price* 6*d.*]

183. *Under* 6 *oz.*

EAST INDIA (CONSUMPTION OF GANJA).

RETURN to an Address of the Honourable The House of Commons, dated 21 February 1893;—*for*,

"COPIES of the following PAPERS relating to the CONSUMPTION of GANJA and other Drugs in *India*; (1.) DESPATCH from the Secretary of State for India to the Government of India, No. 59 (Revenue), dated the 6th day of August 1891; (2.) LETTER from the Government of India, No. 212 (Finance and Commerce), dated the 9th day of August 1892, with Enclosures; (3.) DESPATCH from the Secretary of State for India to the Government of India, No. 99 (Revenue), dated the 20th day of October 1892; (4.) REPORT on Cultivation of, and Trade in Ganja in Bengal by Mr. Hem Chunder Kerr; and (5.) ARTICLE on Hemp or *Cannabis Sativa*, by Dr. Watt, C.I.E., Reporter on Economic Products with the Government of India, published in the Second Volume of the 'Dictionary of Economic Products of India.'"

India Office,
2 March 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Caine.*)

Ordered, by The House of Commons, *to be Printed*,
3 *March* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

To be purchased either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & CO., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & CO., 104, GRAFTON STREET, DUBLIN.

CONTENTS.

No.	Document.	From	To	Subject.
1	Despatch, No. 59 (Revenue), 6 August 1891, with Enclosure.	Secretary of State -	Government of India.	Forwarding Question and Answer in House of Commons on consumption of ganja in India.
2	Letter, No. 212 (Finance and Commerce), 9 August 1892, with Enclosures.	Government of India.	Secretary of State	Reply to the above - -
3	Despatch, No. 99 (Revenue), 20 October 1892.	Secretary of State -	Government of India.	General review of the question.
4	Report by - - - -	Hem Chunder Kerr	- - -	Cultivation of and trade in Ganja in Bengal.
5	Note by - - -	Dr. Watt - -	- -	Hemp or *Cannabis sativa*, an article in the "Dio- [illegible] omic

COPIES of the following PAPERS relating to the CONSUMPTION of GANJA and other Drugs in *India*; (1.) DESPATCH from the Secretary of State for India to the Government of India, No. 59 (Revenue), dated the 6th day of August 1891; (2.) LETTER from the Government of India, No. 212 (Finance and Commerce), dated the 9th day of August 1892, with Enclosures; (3.) DESPATCH from the Secretary of State for India to the Government of India, No. 99 (Revenue), dated the 20th day of October 1892; (4.) REPORT on Cultivation of and Trade in Ganja in Bengal by Mr. Hem Chunder Kerr; and (5.) ARTICLE on Hemp or *Cannabis satva*, by Dr. Watt, C.I.E., Reporter on Economic Products with the Government of India, published in the Second Volume of the "Dictionary of Economic Products of India."

— No. 1. —

Consumption of Ganja in India.

Despatch from Secretary of State for India to the Governor General of India in Council; dated 6th August 1891.

(Revenue—No. 59.)

My Lord Marquis,

I FORWARD for the information of your Excellency's Government, copy of a question and answer in the House of Commons concerning the consumption of ganja in India. I shall be glad to learn your views as to the effects of this drug on the consumers thereof, and also whether you propose to take any further measures restricting the consumption.

I have, &c.
(signed) *Cross.*

Enclosure in No. 1.

House of Commons Question.—16th July 1891.

Mr. Mark Stewart,—To ask the Under Secretary of State for India whether his attention has been called to the statement in the "Allahabad Pioneer" of the 10th May last, that ganja, "which is grown, sold, and excised under much the same conditions as opium," is far more harmful than opium, and that "the lunatic asylums of India are filled with ganja smokers":

(2.) Whether he is aware that the possession and sale of ganja has been prohibited for many years past in Lower Burma, and that the exclusion of the drug was stated in the excise report of that province for 1881–82 to have been "of immense benefit to the people":

(3.) And whether he will call the attention of the Government of India to the desirability of extending the same prohibition to the other provinces of British India.

Reply.

(1.) The Secretary of State has seen the statement mentioned in the question.

(2.) Yes, Sir.

(3.) In Bengal, the province where ganja is principally consumed, the price of duty-paid ganja has been greatly increased during recent years, making its consumption more expensive. The Secretary of State will inquire whether the Government of India will propose to take further steps to limit the consumption.

— No. 2. —

LETTER from the Government of India, Finance and Commerce Department (Separate Revenue—Excise), to the Secretary of State for India, No. 212; dated the 9th August 1892.

My Lord,

WE have the honour to acknowledge the receipt of your Lordship's Despatch, No. 59 Revenue, dated the 6th August 1891, forwarding a copy of a question and answer in the House of Commons concerning the consumption of ganja in India, and asking for an expression of our views as to the effects of this drug upon the consumers thereof. Your Lordship also inquires whether we propose to take any further steps for restricting its consumption.

2. The whole question now raised was, as will be seen from the enclosed copy of correspondence, exhaustively discussed in the years 1871 to 1873 in communication with local governments and administrations. In 1871 the deleterious effects of ganja were brought to the notice of the Government of India, and local governments were directed to inquire into the truth of the allegations frequently made that the abuse of the drug produces insanity and other dangerous effects; and they were requested to report whether it would be expedient to restrict the use of ganja or to suppress the cultivation of the hemp plant altogether. A summary of the opinions of local governments will be found in the Resolution of the Financial Department, No. 3773, dated the 17th December 1873. Upon a careful consideration of these opinions the Government of India came to the following conclusion in regard to the effect of the drug:—

"It does not appear to be specifically proved that hemp incites to crime more than other drugs or than spirits. And there is evidence to show that, on rare occasions, this drug, usually so noxious, may be usefully taken. There can, however, be no doubt that its habitual use does tend to produce insanity.

"The total number of cases of insanity is small in proportion to the population, and not large even in proportion to the number of ganja-smokers; but of the [illegible] insanity produced by the excessive use of drugs or spirits by far the larger [illegible] number must be attributed to the abuse of hemp."

The resolution sanctions the prohibition of the cultivation and consumption of ganja in Burma. This step was not considered practicable or expedient in India; but local governments were requested to "endeavour, wherever it may be possible, to discourage the consumption of ganja and bhang by placing restrictions on their cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices."

3. We are inclined to believe that ganja is the most noxious of all intoxicants now commonly used in India. But, even if the absolute prohibition of the use of the drug could be enforced, the result might be to induce the use of still more noxious drugs. India abounds with plants, growing wild, from which drugs can be procured which are more deleterious in their effects than ganja. One such plant is the *dhatura* (*Stramonium*), the seeds of which are already used to intensify the narcotic effect of *bhang*, a liquid preparation of hemp-leaves; and we apprehend that if the use of ganja were suppressed altogether, *dhatura* might be largely resorted to by the poorer classes as a means of satisfying their craving for stimulants.

Apart, however, from the objection just mentioned, we believe that it would be impossible to enforce in India a prohibition of the use of ganja. That drug is produced in Native States, and the difficulties in the way of preventing its import from them, if the supply in British India were cut off, would be immense. It would not, moreover, be possible to suppress the supply in British India; the hemp plant grows readily in India, in many places wild without cultivation of any kind, and it would be easy for any one addicted to the use of ganga to grow a plant or two in the enclosure of his own house and in nooks and corners which would be safe from observation and from the risk of detection.

4. The question in the House of Commons suggests that, as the possession and sale of ganja has been prohibited for many years in Burma, it is desirable that

that the same prohibition should be extended to other Provinces of British India. The analogy of Burma does not, however, apply to India. When the prohibition was enforced in Burma, the drug was very little used by the native Burmese, its consumption being almost entirely confined to coolies and other immigrants from India; and the cultivation of the plant in Burma, which had never been extensive, had virtually ceased, the consumers being dependent on importations for their supplies. In India, on the other hand, the practice of ganja smoking has existed from time immemorial, and among certain sects of Hindus, ascetics and religious mendicants, hemp-intoxication is habitually indulged in; and, as explained in the preceding paragraph, it would be impossible to suppress the growth of the plant.

5. But, although we consider it impracticable to enforce the absolute prohibition of the use of ganja, we fully recognise it as our duty to restrict its consumption as far as practicable, and we have distinctly laid down the policy to be pursued in respect of this drug in our resolution of the 17th December 1873 already quoted.

6. The Annual Reports of Excise Administration show that the subject has since been continually before local governments who are making every possible endeavour to minimise the evils and discourage the use of the drug wherever it is a source of danger to consumers.

In illustration of this remark we will now state briefly what measures have been taken to regulate the trade in ganja in two provinces for which full statistics are available, namely, Bengal and Assam, and how far such measures have been successful in diminishing the consumption of the drug.

7. Up to 1853 the duty on Bengal ganja was levied either (1) by selling by auction the privilege of sale, or (2) by charging a fixed duty for each shop. From that year a fixed duty of Re. 1 per seer was levied, and the retailer was bound to pay the amount of tax on a certain minimum quantity per month, whether he succeeded in disposing of it or not. In 1859-60 the duty was raised [redacted] a seer, but levied only on the actual quantity passed out by the wholesale dealer to retail shopkeepers. In 1864–65 the system was introduced of charging duty at three different rates, according to the manner in which the drug was prepared and packed, so as to equalise the incidence of the tax on the excisable portion of the drug. The rates then fixed and the increases subsequently made, the quantity of ganja exported from the producing district, the quantity consumed within the province in each year, and the number of shops licensed for its sale, are shown in the following table:—

YEAR.	Rate of Duty per Seer.	Quantity Exported from Rajshahye in Seers.	Quantity Consumed in Seers.	Number of Shops.
1864-65		402,738	335,893	4,328
1865-66	R. A. P.	386,528	322,079	4,314
1866-67	Flat - - - - 2 0 0	303,693	302,178	4,314
1867-68	Round - - - - 3 0 0	421,213	338,087	3,833
1868-69	Chur - - - - 4 0 0	460,254	337,708	4,073
1869-70		407,718	346,637	4,437
1870-71		461,158	387,226	4,749
1871-72		492,320	398,875	4,934
1872-73		422,410	343,723	4,694
1873-74		408,850	325,027	4,398
1874-75	Flat - - - - 2 8 0	421,716	313,212	4,394
1875-76	Round - - - - 3 0 0	352,847	295,569	3,262
1876-77	Chur - - - - 4 0 0	341,855	298,342	3,130
1877-78		390,607	327,875	3,247
1878-79		241,861	218,466	3,244
1879-80	Flat - - - - 3 8 0	270,628	205,496	3,210
1880 81	Round - - - - 4 0 0	317,513	224,012	3,411
1881-82	Chur - - - - 4 0 0	316,350	257,249	3,488
1882-83	From 1st April 1882 to 31st July 1887.	294,695	225,837	3,271
1883-84		328,001	235,241	3,298
1884-85	Flat - - - - 4 8 0	280,567	231,924	3,196
1885-86	Round - - - - 5 0 0	282,416	228,706	3,033
1886-87	Chur - - - - 5 0 0	315,238	250,566	3,046

YEAR.	Rate of Duty per Seer.	R.	A.	P.	Quantity Exported from Rajshahye in Seers.	Quantity Consumed in Seers.	Number of Shops.
1887–88	From 1st August 1887 to 19th September 1889.				328,981	262,014	2,949
1888–89	Flat	4	8	0	319,281	256,531	2,926
1889–90	Round	6	4	0	303,355	244,050	2,819
	Chur	6	8	0			
1890–91	From 20th September 1889 to 31st March 1891.				299,600	243,837	2,586
	Flat	4	8	0			
	Round	6	4	0			
	Chur	7	0	0			
1891–92	From 1st April 1891 to 31st March 1892.				Figures not yet reported.		—
	Flat	5	0	0			
	Round	6	4	0			
	Chur	7	0	0			
1892–93	From 1st April 1892.				—	—	—
	Flat	6	0	0			
	Round	7	4	0			
	Chur	8	0	0			

From the above statement it will be seen that by successive increases of duty the consumption of ganja in Bengal has been checked with great effect. The duty at present levied is more than double what it was in 1864–65. Notwithstanding the large increase of population since that year, the quantity of the drug consumed has fallen of by 27 per cent., while the number of shops has been reduced by 40 per cent.

8. In Assam the rates of duty have generally followed the rates which prevailed in Bengal from time to time. The quantity of the drug consumed and the number of shops licensed for its sale since the constitution of the province as a separate administration are given below :—

YEAR.	Quantity Consumed in Seers.	Number of Shops.
1874–75	34,729	447
1875–76	32,582	465
1876–77	25,356	267
1877–78	25,679	248
1878–79	23,481	271
1879–80	22,826	251
1880–81	23,333	282
1881–82	22,975	286
1882–83	23,175	294
1883–84	25,526	319
1884–85	25,395	314
1885–86	20,626	317
1886–87	26,678	321
1887–88	24,525	327
1888–89	27,090	328
1889–90	28,012	327
1891–91	29,139	282

The above figures indicate that there have been two stages of consumption, one of steady decline, *i.e.*, from 1874–75 to 1881–82, and the other of increase, *i.e.*, from 1882–83 to 1890–91. The increase during the latter period has taken place in spite of repeated enhancement of duty. The Chief Commissioner

sioner, in paragraph 20 of his Resolution on the Excise Administration Report for 1890–91, suggests two possible reasons for the increase—(1) the increase in the foreign coolie population, and (2) the measures taken to suppress the sale of wild ganja which grows luxuriantly in the Assam valley, any success attending those measures necessarily tending to increase the consumption of duty-paid ganja. He has, however, directed the Commissioner of Excise to make further inquiries on the point. Still it will be seen that, compared with 1874–75, there has been a decrease in consumption, while the number of shops has been reduced by about 36 per cent.

9. After a careful consideration of the circumstances of the trade in ganja as exhibited in the Excise Administration Reports, we have come to the conclusion that it is unnecessary to do more in regard to that drug than to persevere in the policy, which was adopted in 1873, and which has been followed since that year.

We have, &c.
(signed) *Lansdowne.*
Roberts.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. H. T. Crosthwaite.

Schedule of Papers.

Government of India (Revenue, Agriculture, and Commerce) Circular to all Local Governments and Administrations, Nos. 338 to 347, dated 10th October 1871.

Letter from the Chief Commissioner, Central Provinces, No. 444—27, dated 7th February 1872.

Letter from the Chief Commissioner, Central Provinces, No. 2953—105, dated 19th August 1872.

Letter from the Chief Commissioner, Mysore, No. 5651—46-G., dated 23rd February 1872.

Letter from the Government of the Punjab, No. 502, dated 10th April 1872, and enclosures.

Letter from the Government of the North Western Provinces, No. 92-A.. dated 20th April 1872.

Letter from the Resident at Hyderabad, No. 6, dated 20th April 1872, and enclosures.

Letter from the Chief Commissioner, British Burma, No. 725—65, dated 3rd May 1872, and enclosures.

Letter from the Chief Commissioner, Oudh, No. 3073, dated 8th July 1872, and enclosure.

Letter from the Government of Bombay, No. 3069—53-G., dated 3rd August 1872, and enclosures.

Letter from the Government of Bengal, No. 3863, dated 31st August 1872, and enclosures.

Letter from the Government of Madras, No. 1141, dated 9th October 1872, and enclosures.

Letter from the Government of Madras, No. 66, dated 22nd January 1873, and enclosures.

Government of India (Financial) Resolution, No. 3773, dated 17th December 1873.

Enclosures of Despatch No. 212 of 1892.

Nos. 338, 339, and 341 to 347, dated 10th October 1871.

From *A O. Hume*, Esq., C.B., Secretary to the Government of India, Department of Agriculture, Revenue and Commerce, to the Secretary to the Government of Madras, Bombay, North Western Provinces, Punjab, and Chief Commissioner of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Resident at Hyderabad.

It has frequently been alleged that the abuse of ganja produces insanity and other dangerous effects.

2. The information available in support of these allegations is avowedly imperfect, and it does not appear that the attention of the officers in charge of lunatic asylums has been systematically directed to ascertain the extent to which the use of the drug produces insanity.

3. But as it is desirable to make a complete and careful inquiry into the matter, the Governor General in Council requests that *

* Madras	with the permission of His Excellency
Bombay	the Governor in Council, you
North Western Provinces	with the permission of his Honour the
Punjab	Lieutenant Governor, you
Oudh	you
Central Provinces	
British Burmah	
Mysore and Coorg	
Hyderabad	

will be so good as to cause such investigations as are feasible to be carried out in regard to the effects of the use or abuse of the several preparations of hemp. The inquiry should not be simply medical, but should include the alleged influence of ganja and bhang in exciting to violent crime.

The police and magistracy will doubtless be able to furnish information upon this branch of the subject.

4. If the result of the investigation should seem to call for any action in the direction of restricting the use of ganja and the other preparations of hemp by enhancement of the duty upon consumption, or of limiting, or even prohibiting, the cultivation of the plant, it is desirable that the Government of India should be in possession of the advice of the several local governments concerned as to the expediency and practicability of any such measures.

5. The question should be considered in all its bearings, and with reference to the whole policy of the Excise Department.

No. 340, dated 10th October 1871.

From *A. O. Hume*, Esq., C.B., Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, to the Secretary to the Government of Bengal.

It has been frequently alleged that the abuse of ganja produces insanity and other dangerous effects.

2. The information available in support of these allegations is avowedly imperfect, and it does not appear that the attention of the officers in charge of lunatic asylums has been systematically directed to ascertain the extent to which the use of the drug produces insanity.

3. But as it is desirable to make a complete and careful inquiry into the matter, the Governor General in Council requests that, with the permission of His Honour the Lieutenant Governor, you will be so good as to cause such investigations as are feasible to be carried out in regard to the effects of the use or abuse of the several preparations of hemp. The enquiry should not be simply medical, but should include the alleged influence of ganja and bhang in exciting to violent crime.

The police and magistracy will doubtless be able to furnish information upon this branch of the subject.

4. If the result of the investigation should seem to call for any action in the direction of restricting the use of ganja and the other preparations of hemp by enhancement of the duty upon consumption, or of limiting, or even prohibiting, the cultivation of the plant, it is desirable that the Government of India should be in possession of the advice of the several local governments concerned as to the expediency and practicability of any such measures.

5. The question should be considered in all its bearings, and with reference to the whole policy of the Excise Department.

6. There seems reason to believe that the Bengal ganja, grown in the district of Rajshahye, differs from, and may be more deleterious than, the ganja produced

duced in other parts of India, and I am accordingly directed to request that, with the permission of His Honour the Lieutenant Governor, inquiry may be instituted on the point.

7. It appears likely from Section 15 of Regulation VII. of 1824, that some inquiry may have been made at about the period of the passing of the Regulation into the effects of the use of hemp and its preparations. The records of the Board of Revenue, Lower Provinces, or of your office, may perhaps contain some papers on the subject, with the substance of which the Government of India would desire to be favoured.

No. 444—27, dated 7th Febuary 1872.

From *J. W. Neill*, Esq., Officiating Secretary to the Chief Commissioner, Central Provinces, to the Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce.

I AM directed to acknowledge the receipt of your reminder, No. 111, dated 1st February, calling attention to your letter, No. 344, dated 10th October last, in which it was requested that an inquiry might be made into the question of the use and abuse of ganja and other preparations of hemp, the tendency of indulgence in the use of the drug to produce insanity, and to excite to violent crime.

2. As yet, opinions and reports have not yet been received from all officers whom the Officiating Chief Commissioner wished to consult, and such reports as have been received, contain very little on which an opinion might be based.

3. It is generally admitted that excessive indulgence in the use of ganja does produce insanity, but that by the timely abandoning of the habit, such insanity may be cured.

No valuable medical facts have been obtained.

4. Regarding the effect of ganja in exciting to crime, the magistrates and police officers do not seem to consider that there is evidence to show that crime is committed in consequence of men indulging in the drug.

5. Unless there is an urgent necessity for the Officiating Chief Commissioner's opinion to be submitted at once, he would ask permission to reserve it for a while, so that he may, if possible, obtain further information.

No. 2953—105, dated 19th August 1872.

From *Lindsay Neill*, Esq., Officiating Assistant Secretary to the Chief Commissioner, Central Provinces, to the Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce.

I AM directed by the Chief Commissioner to reply to your letter, No. 344, dated 10th October 1871, inquiring whether the use or abuse of ganja, or of any other preparations from hemp, tends to produce insanity or excites to violent crime to such an extent as to call for any action on the part of Government in the direction of either restricting its use by an enhancement of duty on its consumption, or of totally prohibiting its cultivation.

2. In these provinces there are three preparations from the hemp plant (*cannabis sativa*) in pretty common use, viz.:—

(*a*) Ganja. (*b*) Bhang. (*c*) Charas.

(*a*) Ganja is prepared from the dried plant which has flowered, from which the resin has not been removed. It is mixed with tobacco, and,

with a little water, is beaten up into a mass. It is then allowed to dry, and when dry is reduced to a powder, and either smoked in a hooka, or eaten.

(*b*) Bhang is prepared from the dried leaves of the plant, separated from the flowers and stalks by pounding. It is more in use among the wealthier class of the community, and is generally used either in the form of sharbat or mixed up with ghi and sugar in sweetmeats (barfi or majum).

(*c*) Charas is the resinous exudation of the plant, and, in comparison with the other two preparations, is little used.

3. From the various reports which the Chief Commissioner has received from Officers of this Administration, he finds that there is a considerable difference of opinion regarding the evil effects attendant on a continued indulgence in ganja smoking. In the first place, it may be remarked that the natives generally are of opinion that continued indulgence inevitably leads to permanent insanity. This opinion, however, is not altogether borne out by the data afforded by the lunatic asylum statistics. There are two such asylums in these provinces, one at Nagpur, the other at Jabalpur. Dr. Beatson, civil surgeon, Nagpur, and superintendent of the asylum, reports that out of 317 lunatics received into the asylum since 1864, there were 61 in whom insanity had been occasioned by an immoderate indulgence in ganja. Of these 61, 10 have died, 28 have been discharged cured, and 23 remain uncured. He therefore concludes that excess in ganja smoking does produce an insanity which is transient if the habit is relinquished, but otherwise permanent.

Dr. Rice, the Superintendent of the Asylum at Jabalpur, states that out of 120 lunatics at present confined, 37 indulged in ganja-smoking. From the inquiries he instituted, he ascertained that out of every 10,000 of the population, 1,600 habitually consume ganja or bhang; that the total lunatics at large and under restraint, including congenital idiots, do not exceed the proportion of 5 to every 10,000; in other words, that there is only one lunatic *from all causes* for every 300 ganja consumers. The conclusions he arrives at are these—

(1) That the abuse of ganja, bhang, and charas injures the constitution in the same way as excessive indulgence in any other narcotic drug would.

(2) That it does not necessarily cause insanity, except in those predisposed to it.

(3) That indulgence in it certainly renders men rough in manner and in speech, quarrelsome, and reckless of consequences.

4. It cannot, however, be alleged with any show of reason that ganja or bhang has, in these provinces, played any part in exciting to violent crime. The records of murder cases from 1863–1871 have been examined, but not in a single instance is temporary or permanent insanity induced by ganja or bhang alleged as the cause of the crime. It has, however, been asserted by several officers that persons who intend to commit any grave offence indulge in ganja to brace themselves up for the dangers they may have to undergo, in the same way as Europeans frequently have recourse to the brandy bottle to nerve themselves to the committal of crime; but in all such cases ganja cannot be said to "excite" to crime. It is only indulged in to stimulate courage or create a temporary excitement and insensibility to fear.

It has also been remarked that so listless and disinclined to all manual labour and physical exertion do habitual consumers of ganja become, and so unable to resist the temptations of the drug, that they frequently commit offences, such as theft, and the like, to obtain the wherewithal to satisfy their desires. As sufficient ganja can be obtained for one anna to satisfy even a habitual consumer for many days, the Chief Commissioner is not disposed to attach very much weight to this assertion. But even if ganja were proved materially to influence the returns of crime, it is necessary to bear in mind that want of moderation and absence of self-restraint in the consumption of any stimulant generally go hand in hand with general want of moral principle.

5. The danger then in this, as in every other form of self-indulgence, is that moderation may grow into excess, and there is no doubt that continued indulgence in this drug tends to impair the nervous system, renders men incapable

incapable of mental application, and reduces them to a state of extreme debility and decay. It has been insisted on by several officers that inquiry establishes the fact that the use of ganja is always injurious, never beneficial; and that herein exists a material difference between ganja and spirits. But this view is again combated by not a few who assert, and apparently not without great show of reason, that persons whose employment subjects them to great exertions and fatigues, such as palki bearers, &c., are solely enabled to perform the wonderful feats they not unfrequently do, by being supported and rendered insensible to fatigue by ganja; and the use of ganja leaves in them no after-effect of an injurious kind.

6. It is admitted that the consumption of drugs has of late years very materially increased, and fears have frequently been expressed by district officers that since the introduction of the sadar distillery system and the consequent rise in the price of liquor, many people who formerly drank have taken to drugs as a substitute. Reports received from the district officers of Mandla and Balaghat seem to place this beyond doubt. At the same time natives whose opinions are entitled to weight, declare that the tastes for liquor and for drugs are independent of and not affected one by the other. The drinkers have always been well-defined classes, and include fishermen, boatmen, workers in rice fields, and others with whom drams are a necessity. Drugs, on the other hand, seem to have established a position of their own, and to have extended their influence more among the idle classes (such as the faquirs, bairagees, thieves and prostitutes) of the community than among the workers. There is, however, a possibility, now that drug consumption is gaining ground, that children of the drinking classes may become drug consumers.

7. Taking all these facts into consideration, Mr. Morris is of opinion that it is expedient that some action should be taken by Government to impose restriction on the cultivation, possession, and sale of ganja; and I am now briefly to describe—

(1) The restrictions which at present exist.

(2) The measures which it appears to the Chief Commissioner should be taken.

With the exception of Chhattisgarh, where eight anna and rupee licenses are granted, the cultivation of ganja is not interfered with. The natural consequence is that each villager has in the little plot in front of his hut three or four hemp plants. Increased indulgence in this drug may thus exist amongst the rural population without any corresponding increase in the revenue returns. Practically, then, the ganja consumed in towns alone pays duty. There the sales are in the hands of a monopolist, who purchases annually the drug farm, and the State obtains the maximum duty which competition can induce. Without entering into details regarding the excise on liquor and the sadar distillery system, the fact may be stated that our excise policy within the last few years has altered the relative positions of ganja and liquor to their respective consumers. While the latter has been quadrupled in price, the former remains as before to a large extent free from all duty whatever.

8. The Chief Commissioner thinks that the only effectual system would be to prohibit absolutely the cultivation of ganja without a license, and to restrict the issue of licenses to places where the cultivation and out-turn could be checked by the ordinary revenue establishments. As in these provinces ganja is not cultivated as a fibre, the restrictions now proposed would in no way interfere with hemp as an article of commerce. The imposition of such restrictions would not, so far as the Central Provinces are concerned, be a matter of much difficulty; but to be really effectual and to prevent smuggling and its attendant evils, there must, in the opinion of the Chief Commissioner, be an extension of similar restrictions to all contiguous provinces.

No. 5651—46 G., dated 23rd February 1872.

From *J. Campbell*, Esq., Secretary to the Chief Commissioner of Mysore, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

In reply to your letter No. 346 of the 10th October last, I am directed by the Chief Commissioner to submit, for the information of Government, the following particulars regarding the alleged effects of ganja on persons addicted to its use, and its tendency to create insanity or excite to crime. The necessary inquiries have been instituted through the Officiating Judicial Commissioner and the Deputy Inspector General, Indian Medical Department, Mysore Division and Ceded Districts, and their reports may be said to represent respectively the police and medical views of the question.

2. It is gathered from Mr. Mangles' report that the several officers in the Nagar Division who have been consulted, are unanimous in considering that preparations from hemp are used to a very limited extent in that division, and that cases of insanity produced, or of crime committed, under its influence, are comparatively rare; the superintendent's own experience being that intoxication from this cause is seldom alleged in cases of crime; that its excessive use is confined generally to dissolute Mahommedans, faquirs, and idle vagrants, and its influence on crime hardly perceptible.

3. No instances of insanity, or of crime committed under the influence of ganja, is reported from the Ashtagram Division as having come under the observation of the officers addressed on this subject; but the general impression among them is, that the use of ganja produces very injurious effects, and that some measures of restriction, as regards the manufacture and sale of the drug, are requisite. The Town Magistrate of Mysore adds that crimes relating to the person are increased by the use of ganja, and from cases which have come before him, he finds that, if used in excess, ganja produces a helpless state of imbecility rather than of insanity.

4. In the Nandidroog Division also the opinion prevails that the constant use of ganja affects the mind very prejudicially, and some prohibitory measures are recommended to limit the use of the drug.

5. The Superintendent of Coorg states that ganja possesses valuable medicinal properties, if used in moderation; that it is considered to be an excellent febrifuge by the jungle tribes, and does not produce insanity or aggravate crime.

6. The report furnished by Dr. Ranking shows that out of a total of 250 admissions in the lunatic asylum in Bangalore during the past five years the use of ganja is assigned as the cause of insanity in 82 cases, but 64 persons of the number so affected subsequently recovered their reason, and were discharged.

7. In the Central Jail, the officer in charge has not observed that ganja-smoking has any marked effect in inciting to crime, and that out of seven men then in jail, whose appearance and statement show them to be ganja-smokers, one was incarcerated for robbery, two for theft, two for desertion, one for breach of trust, and one for trespass.

8. While fully believing that the use of ganja frequently incites to temporary insanity, and more generally to a state of frensy, with a homicidal tendency, Dr. Ranking is unable to state any facts calculated to advance the present inquiry.

9. In conclusion, I am directed to add that there is but little cultivation of the hemp plant in Mysore and Coorg, and that the use in these provinces of the intoxicating drugs prepared from it does not appear to be of a character to call for any special measures of restriction; but Colonel Mead considers that the sale of these drugs should not be permitted, except by vendors specially licensed for the purpose, and that the highest possible excise duty should be imposed on their manufacture, so as to limit their use as much as may be practicable, without encouraging their illicit preparation.

No. 502, dated 10th April 1872.

From *Lepel Griffin*, Esq., Officiating Secretary to the Government of the Punjab, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

I HAVE the honour, by desire of the Lieutenant-Governor, to reply to your letter, No. 342, dated 10th October last, in which it was requested that a complete and careful inquiry should be made with the view of obtaining reliable information as to the effects of the use or abuse of the several preparations of hemp.

2. The inquiries made have been very general, but the reports received are most contradictory, the civil and police officers differing greatly in opinion as to the influence of these preparations in exciting to crime; while the medical officers disagree as to their effect in inducing mania or mental derangement more or less violent. But though these reports fail to convey any unanimous conclusion as to the effect of excessive indulgence in these drugs, the consideration of the questions referred for opinion may be confined to that of the expediency or practicability of imposing restrictions by legislative enactment on the cultivation, sale, or use of these preparations, on which the Lieutenant Governor's views have been asked, as it is assumed that it is not intended to move the Legislature to take action in the matter unless it can be distinctly proved that their use or abuse excite to violent crime. Such proof is certainly not afforded by the papers collected by this Government. If, therefore, these preparations have no effect upon *crime*, and only injure the persons who use them, it is difficult to see in what manner the law can interfere to restrict their use in a country where opium is a monopoly of the Government, and the effects of which are perhaps as injurious when taken in excess as those of hemp.

3. The effects of the latter, in its different preparations, is fully discussed by Dr. Penny, the Superintendent of the Delhi Lunatic Asylum, in his report, of which copy is forwarded herewith. This report shows beyond all doubt that, though harmless when taken in small quantities, the abuse of hemp may, and often does, produce mental derangement, and that a considerable percentage of cases in the Delhi Lunatic Asylum have their origin in the use of this drug The conflicting statements of the doctors found in the papers submitted to this Government are not of much importance, compared with the practical experience of the Superintendent of the Delhi Lunatic Asylum.

4. With regard to the question of hemp exciting to violent crime, the experience of the Inspector-General of Police, reflecting that of all the officers of his department, is the most extensive. Copy of his reply is forwarded, and also copy of the report of the Superintendent of the Lahore Lunatic Asylum, from which it will be seen that a considerable proportion of the lunatics confined for violent crimes have been addicted to the use of hemp, and there is no doubt from the statement of the Superintendent of the Delhi Asylum, and others, that the use of hemp, acting upon excitable dispositions, predisposes, when taken in large quantities, to violence. But it seems to be also clear from the great concurrence of doctors, and especially from the recorded opinion of the Inspector-General of Police, that the amount of crime, violent or otherwise, which can be traced to the use of hemp, is exceedingly small; so small as to make it altogether impolitic and unnecessary to attempt to restrict the sale or preparation by any legislative measures. In the views of the Inspector General of Police His Honour entirely agrees. If people are prohibited the use of hemp and opium, they will in all probability take to some other stimulant, such as alcohol, the amount of violent crime resulting from the abuse of which, as English statistics unmistakeably prove, is more than that of all stimulants used in India put together.

Dated 10 February 1872.

From *J. C. Penny*, Esq., M.D., Civil Surgeon, Delhi, to the Officiating Secretary to the Government of the Punjab.

In reply to your takid, No. 17, dated 3rd February 1872, regarding the report called for in October 1871, on the abuse of ganja and other preparations of hemp, I regret the delay that has occurred. We have had an outbreak of cholera, a camp-of-exercise, and at the beginning of the year there is an accumulation of annual returns and reports, which has rendered it impossible to take up a broad subject in a short time.

We have abundant evidence of the use and abuse of *cannabis*, or Indian hemp, in the large city of Delhi, where there are two lakhs of people, and especially with a Hindu population in excess of Muhammadan. Both the rich and the poor among Hindus indulge in this narcotic, whereas only the lower class of Muhammadans partake of it. The habitual indulgers are to be found in saises, dhobis, faquirs, labourers, kahars, and halalkhors. They may be found in groups of 20 and 30 from three to five in the afternoon in the Kerdun Shuraf, Panch Kua, Eed Ghar, or on the banks of the Jumna, clubbing together for a smoke at from a dumrie to a pie or two a head. The pipe is passed round until they become merry or angry, and too often quite intoxicated.

Brahmins, mahajuns, and bunyas generally smoke charas at their own houses every day in the afternoon.

I understand that there are about fourteen shops in the city of Delhi at which you can purchase *cannabis* in various forms.

Bhang is a very cheap and common form of Indian hemp, which is not smoked, but drunk, and is prepared in the following manner: The leaves and stalks of the *Cannabis Sativa*, which is a jungle or low shrub, growing everywhere in India, especially in the lower ranges of the Himalayas, are ground very fine by means of either rolling pin and stone slab, or of a pestle and mortar, the pestle having a long handle. Water is added little by little until a fine smooth green liquid paste is obtained, which is then strained through a cloth. From half drachm to two drachms are mixed with milk and sugar and then swallowed. Very poor people who cannot afford milk or sugar drink it neat, with merely the addition of a little black pepper. One masha is said to be a harmless quantity, and six mashas will produce intoxication.

The general effect of this form of hemp is to produce quiet, pleasant delirium and stupor rather than excitement, which the next form of Indian hemp is apt to create.

Charas is the dried, sticky, resinous exudation from all parts of the *Cannabis Sativa;* even from the pith inside the stalk. The best kind come from Samarcund, Bokhara, and Cabul. From the Ladakh hills it is greenish black in colour, resembles the extract of henbane when moist, and seammony resin when dry and hard. It is bitter in taste, and is smoked with or without tabacco; half a drachm affording a cheerful smoke for two or three men, and costing about two or three pie. It is smoked in a chillum or hukah, on red-hot charcoal, after having been made into a pill or bolus. *Upla* or cow-dung fire is very much preferred, The charas having been placed on the red hot *upla* or charcoal, and the pipe put into the mouth, a strong inhalation is made by which a blaze is created in the chillum; then by a prolonged expiration a clever smoker will exhale an immense column of smoke. Even one whiff will sometimes make the eyes red, and stimulate the nerves to an extent almost inconceivable. The chillum is handed rapidly round from one person to another; any delay spoiling the charming effect. In cold weather, in the rains, or at marriage festivals, resort is made to this artificial stimulant.

Ganjar or ganja although a different form from the last, is smoked in the same way. It is the dried flower-head of *Cannabis Sativa*, but it is not much in use in the Delhi district. Great quantities are consumed in Calcutta and Lucknow, and thereabouts. It is an equally pernicious narcotic; it is rubbed or finely mulled by the hand, and it is said you can detect the old ganja-smoker by a hard corn-like thickening of the hand. It is also smoked in a chillum in the same way as charas by a prolonged inspiration and slow expiration.

The

The last preparation of *cannabis* is *majum*, which is a dirty green sweetmeat in the form of toffee, sold at the rate of an anna per ounce. It is made with the ground leaves of the plant mixed with milk, butter, sugar, and atta, and then baked. About one drachm is eaten at a time. This is the preparation often used by thugs and professional thieves for purposes of poisoning.

Each and all of these forms of Indian hemp act on the nervous system, exercising a peculiar influence over the brain and spinal chord, and their nerves. They also paralyse the sympathetic nervous system, as shown in the arrest of the secretion of the salivary glands.

Their action is chiefly on the mental faculties, and, if long continued, they may produce chronic disorder of the mind. The first effect is that of a stimulant, exalting or exciting the mind; for we find an indescribable sense of happiness; a tendency to laughter. Sometimes the charas-smoker will feel as if he were rising through the air and descending again, or he has an irresistible propensity to dance or jump. Both after drinking *bhang* or smoking charas, there is a dry burning feeling of the throat. Sometimes there is oppression of breathing; catalepsy is said to be an effect.

There is no doubt of the appetizing influence all forms of *cannabis* have, and if milk, ghee, and a great deal of nourishment be taken, much of the injurious action is prevented.

After the stage of excitement the mind becomes confused, attention is arrested, the man becomes stupid, and at length arrives at the stage of depression.

Old bhang-drinkers, charas and ganja-smokers and majum-eaters are, as a rule, emaciated. They lose vital energy, become impotent, forgetful, weak-minded, and melancholy. Others again, especially charas-smokers, are irascible and occasionally violent or abusive.

Again charas-smokers are often asthmatic. I can remember several where there was emphysema of both lungs; where, like broken-winded horses, they had ruptured the fine air cells of the lungs from long-continued and oft-repeated inspiration and expiration. Hæmoptysis is not uncommon amongst them.

There is a state of brain produced by over-indulgence in bhang or charas, which corresponds to *delirum tremens;* sudden suspension of its use causing a state of most violent excitement. The patient talks incessantly; pelts those about him with bricks or stones; bites and tears his clothes; and it would be dangerous to approach him. There is great thirst; craving for food; the skin is hot, but no fever; decidedly sleepless; for he bawls and shouts all night. He may die from exhaustion of the brain, or stoppage of the heart's action from paralysis of the sympathetic, or he may gradually recover.

Insanity, or permanent disorder of the mind, is a result of the evil habit of over-indulgence in this narcotic, I think more frequently in those who do not live well. On a reference to the Annual Report of the Lunatic Asylum in Bengal for 1871—Dullunda, Dacca, Patna, Moydapore—I find that *cannabis* constitutes 31 per cent. of the whole; 78 of the known causes of insanity. In previous years the per-centage has been even as high as 50 per cent. in some of these asylums. During the past five years, in my small lunatic asylum in Delhi, I have had more than 50 geniune well-marked cases of mental derangement from the excessive use of Indian hemp.

The following table shows the percentages of total treated in the Delhi Lunatic Asylum:—

In 1867	- - - - -	11·92 per cent.
„ 1868	- - - - -	16·61 „
„ 1869	- - - - -	17·68 „
„ 1870	- - - - -	20·60 „
„ 1871	- - - - -	17·14 „

These figures do not represent the whole of the cases of insanity caused by *cannabis*, because there are so many admissions where the cause is not accurately known, and the history a mere blank; but they show the fact that disorder of the mind often results from a most pernicious habit.

The most common form of insanity from Indian hemp is dementia, with or without melancholia, where the patient is totally indifferent to persons and things, and to what is passing around him. He seems to hold no intercourse

with the world, has a stupid state, is very quiet, sleeps well, and has a voracious appetite. There are three or four of these cases now in the asylum.

A less frequent form from the incautious use of hemp shows itself in excitement and paroxysms of violence, with intervals of quiet. They talk loudly, are authoritative and commanding, easily made angry; and this state of excitement may last for a day or two, when the patient becomes more tractable, but he is never safe.

Durya Shah, a faquir, now in the asylum, is seldom out of close confinement, his being a well-marked case of a dangerous lunatic from bhang.

Kurreen Buksh has been in the Lahore Lunatic Asylum, and is now in the Delhi Asylum. He was a herdsman, indulged too freely in bhang and charas, and is now a confirmed lunatic.

Good feeding, great kindness, strict cleanliness, indulgence of every harmless kind, a little tobacco, and carefully watching all the functions of body, contribute towards the relief of these most unhappy sufferers.

No. 26, dated 21 February 1872.

Memo. from Lieut.-Colonel *G. Hutchinson*, C.S.I., Inspector-General of Police, Punjab, to the Officiating Secretary to the Government of the Punjab.

In reply to his Circular No. 62, of the 24th October last, regarding the abuse of ganja and other preparations from the hemp plant, forwards, enclosed, a *résumé* compiled from the reports of District Superintendents of Police on the subject.

2. Observes that "dhatura" is more generally used in poisoning for plunder than any other drug, and that Inspector-General cannot as yet show that sufficient harm arises from the drugs under report to render any special legislation necessary.

MEMORANDUM.

The information called for by Government of India regarding the injurious effects of ganja and bhang on those who are addicted to its use is now supplied as far as officers are able to state.

The main points of enquiry are—

I.—Does the use of ganja produce insanity or other dangerous effects?

II.—Do ganja and bhang excite to violent crime?

III.—Are these used by criminals in furtherance of their designs?

IV.—Is legislation necessary to restrict the use of these preparations of the hemp plant by enhancement of duty on consumption or on cultivation of the plant?

In regard to the first point,—use of ganja resulting in insanity,—officers have
Insanity. no known cases to report, but state they have heard of such.

Amritsar has heard of two men having been temporarily insane for two years from "charas" smoking.

Gurdaspur states that it causes imbecility, and not unfrequently confirmed lunacy.

Hushiarpur says bhang is prepared as an infusion and flavored with different ingredients according to taste, and, if taken in large quantities, produces aberration. If its use in strong doses is continued it causes insanity. He reports that in March 1870 a man who was much addicted to its use was sent to the lunatic asylum. In October 1870 a "charas" smoker was also sent there. In December last there was a similar case of insanity from charas.

Multan refers to the works of Dr. N. Chevers (Medical Jurisprudence, pages 219, 777 *et seq.*) and Dr. Honigberger's Thirty-five years in the East, pages 154-7.

He

He says bhang drinking has been known to result in insanity, but can give no recorded case.

Kangra says the habitual use of ganja produces idiotcy, and District Superintendent, Jhelum, observes that the memory becomes weakened.

Inciting to crime. 2. On the second point officers report as follows:—

Amritsar instances two cases in which assaults were committed by persons who were said to be at the time under influence of the drug "charas"; in one case a lady was assaulted in 1867, in the other a constable cut down in 1865—a Tehsil chaprassie.

Hushiarpur says that in March 1864 the Nehung Sikh who killed the Reverend Mr. Janviers (missionary) was a known bhang drinker.

In July of the same year three Nehungs entered the Gurdwura at Anundpur, snatched up some swords, and severely wounded the Mahunt. They were under the influence of bhang at the time. Five other cases of violent assault and wounding are reported from this district by bhang drinkers and "charas" and "ganja" smokers.

In August 1871 a man attacked and killed a boy who was herding cattle. He was a faquir, and addicted to the use of both bhang and charas.

Hemp preparations used by criminals. 3. Use of hemp preparations by criminals in furtherance of their designs—

Ambala says bhang is used, but gives no instance.

Delhi alludes to one case in which bhang was employed to cause stupor.

Gurdaspur says that hemp preparations are rarely employed by themselves, but are often used as media for administering dhatura.

4. Restriction on use of the drugs and cultivation of the hemp plant—

Gurdaspur suggests enhanced tax on ganja and charas, but would not recommend any interference with the use of bhang.

Hushiarpur agrees with this.

Multan considers that the number of vendors of the drugs should be reduced, also the quantities specified in Section 19 of Act X. of 1871, and the importation of the *Cannabis Indica Cashmireana* be entirely prohibited.

Jhang agrees as to restriction.

At page 216 of Stewart's Punjab Plants, it is stated that "a cold infusion of the tops (hemp plant) is generally used, and is in great favor with Sikhs, who are debarred from tobacco, and so make up by the use of this, opium and spirits."

The District Superintendent, Delhi, reports that about 10 per cent. of the police force use bhang in moderation as a stimulant during hot weather; while about 5 per cent. are habitual drinkers of it, and mostly Punjabis and Sikhs.

Dr. O'Shaughnessy appears to have made some experiments with "charas" or hemp resin; for the work is alluded to at page 282 of Voigt's Hortus, where it is also observed that charas is useful as a remedy against traumatic tetanus.

In Elliot's Supplemental Glossary, North-Western Provinces, page 81, it is stated that bhang is made from the female hemp plant (*Cannabis Sativa*), the male plant producing the exudation called ganja, and that the best bhang of the North-Western Provinces comes from Baraich and its neighbourhood, and from Dundwari, in Kanouj; while the best ganja is from Bengal.

At page 217 charas is mentioned. The Bokhara charas is most esteemed, and fetches double the price of the country produce.

Bhadurgarh, in Delhi District, is the grand depôt for the charas of the North-Western Provinces.

Ganja is referred to at page 373. That from Bengal is most valued. It is prepared from the dried plant, from the flowers of which the resin has not been taken off. It is said that each plant will yield from 2 to 2½ seers.

Chever's Medical Jurisprudence contains a great deal of information at pages 219, 777, &c.

No. 404, dated 21 December 1871.

From *J. B. Scriven*, Esq., Superintendent, Lunatic Asylum, Lahore, to the Deputy Commissioner, Lahore.

In reply to your letter, No. 1920, dated 30th October 1871, requesting a report on the influence of the various preparations of Indian hemp in producing insanity and predisposing to violence and crime, I have the honour to inform you that I have made inquiries on this subject with reference to the 248 lunatics who were under my care in the lunatic asylum on the 27th November last. My sources of information have necessarily been imperfect, being, in fact, simply the rolls of the insane people furnished on admission, or the statements of the lunatics themselves. It is probable that all the persons reported as addicted to these drugs are correctly so reported, though I doubt not there are many other inmates of the asylum who have been in the habit of using them, but are unwilling to confess it.

2. It appears from the inquiry that out of 248 lunatics, 89 are in the habit of using some preparation of hemp, men, 82; women, 7; total, 89. Of these, 17 are criminals, 14 having committed violent crimes. The whole number of criminals confined for violent crimes is 28; hence half, or 50 per cent., probably have been predisposed to commit these crimes by the use of this intoxicating drug.

3. As to the non-criminals, 72 men are reported as using hemp; but only 17 of these are violent. However, any of these 17 violent men, if let loose, might commit violent crimes; so that they may, for our present purpose, be bracketted together with the violent criminals that indulge in hemp; hence it appears that of the 89 persons said to be addicted to hemp, 31 are dangerous characters, or 34·83 per cent.

4. The number of women about whom information has been obtained is too small for any special deductions to be drawn regarding the use of hemp among the female sex.

No. 92-A., dated 20th April 1872.

From *C. A. Elliott*, Esq., Secretary to Government, North Western Provinces, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

I AM directed to acknowledge the receipt of your letter, No. 341, dated 10th October 1871, requesting that investigations might be made as to the extent to which the abuse of the various preparations of hemp is known to produce insanity and to excite to violent crime, the ultimate object of the investigation being, if necessary, to impose restrictions on the use of ganja and other deleterious preparations.

2. In reply, I am to state that the reports received from the officers consulted disclose a wide variety of opinion. Generally the prevalent impression may be said to be that ganja and charas are exciting in their effects, as opposed to bhang, which is described as being lethargic. It is feared, however, that there is but a slender ground-work of facts for the opinion. Even the returns of the lunatic asylums are based on hearsay reports, and have no scientific value.

4. It is, in his Honour's opinion, impossible that if the results were really as bad as is sometimes supposed, either as inciting to crime or deteriorating the human system, such a wide inquiry would not have resulted in a more general and decided *consensus* of opinion, and in the production of numerous facts bearing out that opinion.

4. Under

4. Under these circumstances His Honour the Lieutenant-Governor cannot recommend the adoption of any special measure to limit or stop consumption or the production of the plant. It grows freely in the country lying along the foot of the Himalayas, and it can be grown in every moist and low-lying tract. Such being the case, to prevent its production would, be His Honour apprehends, almost impossible.

5. With respect to the advisability of enhancing the duty at present imposed, I am to state that the system in force in these Provinces, which is to farm the lease for a district or part of a district to the highest bidder, precludes the possibility of such a course, for the adoption of which no means exist unless the sale is made a monopoly, and treated by Government in a similar way to that of opium.

6. I am to add that the record of the investigation will, if His Excellency so desires, be submitted for the perusal of the Supreme Government.

No. 6, dated 20th April 1872.

From Captain *G. H. Trevor*, 2nd Assistant Resident, Hyderabad, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

I HAVE the honour, under instructions from the Resident, to acknowledge the receipt of your letter, No. 347, of the 10th October last, requesting information as to the extent to which the use of the several preparations of hemp produces insanity or excites to violent crime, and also whether any action is considered advisable with a view to restricting their use by enhancement of the duty on consumption.

2. Copy of the communications received from the several officers marginally noted, whose opinions were invited on this subject, is enclosed. It would seem that the use of ganja and bhang in Berar is not very extensive, and is restricted, in a great measure, to the lower class of the population. The drug in some shape or other is found to be resorted to either before or after the commission of a crime to strengthen the nervous system. Its habitual use, however, undermines and destroys the constitution, producing premature imbecility, but is not believed to be conducive specially to the commission of violent crime.

1. From Commissioner, East Berar, No. 62, dated 8th January, with enclosures.
2. From Commissioner, West Berar, No. 76, dated 11th January 1872, and enclosures.
3. Inspector General of Police, Hyderabad Assigned Districts, No. 226-A., dated 30th December 1871, with enclosures.
4. From Sanitary Commissioner, Hyderabad Assigned Districts, No. 2357, dated 6th November 1871.

3. Mr. Saunders believes that the abuse of this drug is not so great in this part of India as to necessitate the introduction of any special legislative measures.

No. 62, dated 8th January 1872.

From the Commissioner, East Berar, to the First Assistant Resident, Hyderabad.

I HAVE the honour, with reference to your letter, No. 1061, dated 31st October last, to forward herewith, for the Resident's perusal, the reports of district officers as to the extent to which the use of "ganja" or "bhang" produces insanity, or excites to the commission of violent crime.

2. Judging from my own observation I do not think that the people of Berar are much addicted to the use of these two preparations of opium and hemp. The preparation most commonly consumed here is called muddat, which is a

mixture of opium and the leaves of the common *barbel*; but there is nothing whatever to lead me to suppose that the use of this drug incites to the commission of violent crime. On the contrary, our records show that violent crime is rare in this province, and so long as this is the case, I do not think that we need take measures to limit the use of muddat.

3. It is very well known that a man in Upper India who resolves to commit a violent crime almost invariably partakes largely of bhang just before its commission. He does this with a deliberate intention to deprive himself for the time of reason and of the powers of reflection; in short, to reduce himself to the condition of a savage wild beast, so that he may have no compunction when his victim is before him; but I cannot call to mind more than one or two cases which I have tried in this part of India in which the accused had thus prepared himself for the commission of the crime, and if my memory serves me rightly, in both cases the offender was a foreigner, *i.e.*, an inhabitant of Upper India.

4. Whether the use of ganja or bhang or even of "muddat" induces insanity is a matter on which I am scarcely competent to give an opinion which would be of any value to the Government of India, but I can hardly suppose that these drugs can be used with absolute impunity. The brain must, I think, be more or less affected, and I incline to think that while the use of bhang (a preparation of *hemp*) excites the brain, and thus may lead to madness, the use of muddat (a mild preparation of *opium*) soothes the brain, and deadens the faculties, and thus its abuse may lead to stupor and eventually to idiocy.

No. 441, dated 16th November 1871.

From the Deputy Commissioner, Oomraotee District, to the Commissioner, East Berar Division.

WITH reference to your memorandum, No. 2484, of the 4th instant, I have the honour to inform you that the people of this district are not much given to bhang and ganja. No instances of producing insanity or exciting violent crimes by the excessive use of these drugs ever came under my observation.

2. This subject has, I find, been ably discussed by Norman Chevers, M.D., in his *Manual of Medical Jurisprudence for India*, at pages 219 to 226, 777 to 780, 786, 799, and 809 of the edition for the year 1870. In the pages quoted, you will find a number of cases reported, and they contain several medical opinions.

No. 534, dated 22nd December 1871.

From Captain *K. J. L. McKenzie*, Officiating Deputy Commissioner, Ellichpur District, to the Commissioner, East Berar.

I HAVE to acknowledge your reminder, No. 2819, of 1871, calling without further delay for report on the question submitted with your No. 2485 of 1871, viz., as to the extent to which the use of ganja or bhang produces insanity or excites to violent crime, the question to be considered in all its bearings with reference to the policy of Government as to excise duty. The subject had not been forgotten; subsidiary orders went to all magistrates under me, and I directed a search into the criminal records for cases throwing light on it. Captains Alexander and Loughton and Mr. Dinshawjee have as yet alone reported, and they tell me that nothing has come to their knowledge, showing directly or indirectly the effects of opium or its compounds as an exciting agent. The other magistrates have not yet reported, but, under pressure of your reminder, I will not wait for their answers, the more especially as they

are

are not likely to be different from those already received. On the question of insanity resulting from the abusive use of opium and its compounds, it seems to me that the magistracy as a body can hardly be expected to throw much light. Asylums and large hospitals where such cases are treated would be the best sources of information. As to the second point, the extent to which opium and its compounds has played a part as an exciting agency, I have observed that in all violent crime committed under motives of religious fanaticism, in revenge for wounded honour or out of jealousy, the agent has usually, before perpetration, brought himself up to action pitch by taking largely of bhang. In all other cases the abusive use of opium or its compounds is not usually apparent. The respectable portion of the Muhammadan community, I am aware, greatly deplore the love of "muddat," the use of which they assert to be largely on the increase, with very injurious consequences, amongst their women. But to say how far the use of this deleterious compound, or its kindred ones, has really spread, what damage, physically, intellectually, or morally, has resulted, and what action, if any, in the way of repression, is necessary on the part of Government, is quite beyond me to report upon with any fidelity. All data, either of the past or present, are entirely wanting. The question, with all the results that it leads to, is a most difficult and large one; it needs careful and prolonged inquiry before the facts elicited can be relied upon for the deduction of sound argument. Research in this direction among the populations of Europe by eminent men, who give it their time and thought, has hardly resulted in anything completely satisfactory; and if this be the outcome, where means and opportunities of investigation are so much more complete than they are in India, our Government can hardly be surprised if we fail in giving any satisfactory reply to the questions propounded to us.

2. In a book of reputation by Dr. Charles Elam, entitled "A Physician's Problems," there are some suggestive chapters on agencies* that, through abusive use, act on the nervous system, and tend to lower, both in body and mind, the tone of individuals indulging in them, and it is there further shown that the taste for indulgence on the part of parents is, in a large percentage of cases, transmitted to their offspring, with a strength that, theoretically considered, may not be irresistible, while practically it is so, blunting, in many cases abolishing, all moral sentiment, and impelling the unfortunates thus mentally diseased to the commission of crimes of all kind. In the various medical works, and returns, too, that one usually comes across, it is a ground of complaint that where increased indulgence in any one of the agencies above referred to becomes, for any reason, possible, there follows sooner or later an immediate increase in insanity. I have read, as an instance in point, that in Norway in 1825 the spirit duty was removed. Hence, subsequent to that date, the people there indulged more largely and freely than they formerly used to. The consequence is recorded that on the returns between that year and 1835, the increase of insanity, not to be accounted for in any other way, amounted to above 50 per cent. on the previous proportion, but the increase of congenital idiocy was 150 per cent., and I believe it is a well-established fact, taken from long observation in the asylums of Europe, that the larger proportion of the idiots and insane are the children of intemperate parents.

* Spirituous liquors, opium, ganja, bhang, muddat, and all such compounds.

3. Between the first forms of mental disease impelling to crime, either inherited or personally induced, resulting from intemperate indulgence in one or other of the enervating agencies that we are speaking of, and declared and unmistakeable insanity (when the State steps in to deprive the individual of liberty), there are varying degrees of intensity, which the law does not recognise, and which the magistracy, in the course of their investigations, for obvious reasons, cannot discover. Yet if these diseases in Europe are found by those competent to detect them very largely to affect the great majority of the criminal classes, and so may be said to be in a great measure the cause of crime, investigations in India would no doubt disclose that similar causes are having like effects, especially as climate and opportunity combine to induce indulgence. But till we have some certain data to go upon, I cannot see how officers can with any assurance advise the Government to repressive action, since they cannot tell where, how, or why, the line of indulgence should be drawn.

4. I have a belief that the opportunities of indulgence given under our rule are too great, and that they might with advantage be curtailed; but I can give no satisfactory reason for holding this belief beyond this, that likely to be well informed natives tell me that intemperance of all sorts is greater in these days than formerly, and I know that the consequences of intemperance are very disastrous. But how effectually to repress this tendency to intemperance is a question that, with the information at present before me, I cannot really advise upon. Reform in these matters, to be thoroughly effectual, should commence at home, and be independent of Government action, and can only come about from extended knowledge. To wait for this millennium, however, would be somewhat Utopian in idea. And yet if people have strong cravings, and are determined to indulge those cravings, the direct repressive action of Government would go but a small way in effecting good, for as soon as one source of supply is closed, or nearly so, the ingenuity of man usually at once devises another, the consequences of which, as a rule, are more hurtful. The history of indulgence and their attempted repressions points the moral that interference of Government requires to be most carefully considered. For we know that good intentions in repressing a known evil have frequently resulted, as I have said above, in calling into existence a greater.

No. 2094-64, dated 26 December 1871.

From Major *H. Szczcpanski*, B.S.C., Deputy Commissioner, Woon District, to the Commissioner, East Berar.

WITH reference to your No. 2820 of 1871, I have the honour to inform you that the report therein called for has been delayed by the tehsildars of Woon and Yeotmall, who failed to submit in proper time certain information called for from them

2. From official records, it appears that in this district there are 978 seers of ganja and bhang consumed in a year by 876 persons; but these figures do not truly tell the consumption, because a good deal of hemp is grown by consumers, of which we have not cognizance.

3. From inquiries made, it appears that ganja takes effect immediately, that the person taking it becomes insensible, and remains so for about three hours, and that he feels a sensation of heat.

4. Bhang does not take effect till about three hours after it is taken, the person remains under its influence about four or five hours, during which he is not wholly insensible, and feels a sensation of cold.

5. The general opinion is, "that the use of ganja and its preparations induce excitement, its protracted use inordinate excitement, and its abuse mental derangement."

No. 76, dated 11 January 1872.

From Lieutenant-Colonel *James Stubbs*, Officiating Commissioner, West Berar, to the First Assistant Resident, Hyderabad.

I HAVE now the honour to reply to your letter, No. 1062, dated 31st October last, requesting information as to the extent to which the use of ganja or bhang produces insanity or excites to violent crime, also as to whether any action is considered advisable with a view to restricting the use of ganja and other preparations of hemp by enhancement of the duty on consumption, and limiting or entirely prohibiting the cultivation of the plant.

2. I must premise by stating that a copy of your letter, and of the enclosure which accompanied it, was forwarded to all Deputy Commissioners of this division

division for report after consultation with their native assistants or tehsildars, or the native gentlemen of their districts likely to be able to afford them any information.

3. I now annex copies of the replies received, which are singularly unanimous in opinion, that the preparations of hemp referred to are comparatively harmless, do not produce permanent insanity, do not incite to violent crime, and that their prohibition is neither necessary nor advisable.

4. The Assistant Commissioner, Bassim, states the effect is the reverse of exciting to violent crime or desperate acts, thus differing from the effects of ardent spirits or the various preparations of opium. When a person first indulges in the use of ganja and bhang, he becomes foolish and maddened for about three days; persons habitually given to their use are generally in a state of stupid depression.

5. The Deputy Commissioner, Buldana, cannot discover that any criminal has been induced to commit crime by taking bhang or ganja, and he is not of opinion that its use produces insanity. His Assistant, Mr. Taj-ud-din Hussain, whose opinion ought to be valuable, says these drugs are taken by the labouring poor as a means to lighten their daily work, and as a few plants of ganja can be grown in the enclosure of each hut, he doubts the possibility of restricting the use of the drug, in addition to which he thinks it harmless and unobjectionable.

6. The Deputy Commissioner, Akola, believes the use of ganja and bhang has the effect of undermining and destroying the constitution. It, he states, is used by the lowest classes, and is not conducive to crime; but criminals are in the habit of nerving themselves with this stimulant when they have determined to commit crime.

7. Nevertheless, it is an incontestible fact that all violent crime is, according to European ideas, at all events, preceded by smoking ganja. In a double murder recently committed in the Buldana district, a confessing prisoner states that, prior to the commission of the deed, they assembled under a tree, and sat down to smoke ganja, and Mr. Collins, the Officiating Superintendent of Police of the Buldana District, informed me that in all his experience he had never known a case of violent crime that was not preceded by smoking ganja; but it may very possibly be, as Captain Huddleston observes, that the ganja is smoked after the crime is determined on to bring the courage up to a certain point, in the same way that a stimulant of some kind is resorted to by criminals of all countries prior to the commission of offences.

No. 48, dated 4th January 1872.

From Captain *R. Huddleston*, Deputy Commissioner, Akola District, to the Commissioner, West Berar Division.

WITH reference to your office No. 4456 of the — ultimo regarding the use of ganja.

2. I have the honour to forward a copy of a report from the Civil Surgeon to whom I forwarded the correspondence on the subject.

3. Habitual ganja-smokers are no doubt indolent in habit, with constitutions more or less vitiated, sometimes almost imbecile, and of sickly appearance, with a peculiar expression in the eye, which renders them easily recognised. If, then, our criminals were generally of this class, or if violent crime emanated particularly from them, the fact would not remain hid.

4. The following are some of the effects :—

I.—Lips of the smoker get darker.

II.—Eyes show red lines in them.

III.—Temperament becomes silly and talkative.

 IV.—Asthmatic

IV.—Asthmatic and peevish.

V.—Constitution weak and sleepy.

VI.—Appearance light-coloured.

There is a common native idea that these smokers are exempt from the evils of miasma and impure water.

5. But I can hardly remember a case of any gravity where the crime could be traced to the effects of passion induced by ganja, though I can call to mind cases where the criminal having fully made up his mind to do the act, nerves himself with these preparations, lest his courage should fail him at the last moment. There is, however, a broad distinction between these two classes of cases, which is sometimes ignored, for it is clear that if ganja be unattainable in this stage of the affair, something else could easily be found to do its duty, and that ganja was by no means the cause of such offence.

6. Ganja is frequently mixed with poppy capsules and other plants, which, under the name of charas, is very inebriating. Bhang, on the other hand, is not so powerful. It is used when mixed up with certain condiments and sugar, as a "sherbat" or drink; or if mixed with ghee, it is eaten in the form of small cakes known as "majum."

7. To be more minute, ganja and bhang are the products of the same plant. It is sown in the month of July, and comes to full bearing in December and January. The leaves of the plant are called bhang, and the flowers ganja; the seeds are useless, but they are found sold mixed with the above two.

Ganja.—This is green and whitish in colour when parched; it is used for smoking only in one of the following ways:—

(1.) The general and mildest way of smoking ganja is first to take it on the palm of the left hand, and to mix it with water by rubbing it with the right hand thumb, adding a little less quantity of tobacco, then smoke in "chillum" with or without a pipe "hooka."

(2.) It is sometimes mixed with opium and prepared in the same manner, and then smoked;

(3.) or with the roots of kanere (sweet-scented oleander);

(4.) or with "dhatura" or *stramonium* seeds;

(5.) also with buchnag (aconite or moorkshood); and

(6.) with koochla or *nux vomica.*

Bhang—Is green in colour, and is used by people in various ways:—

(1.) It is pounded and turned into a drink.

(2.) It is dried, powdered, and eaten.

(3.) It is mixed with sugar and water and taken as sherbat, under the belief that it is cooling in the hot weather.

8. Drinking bhang is common among Marwarees and the people residing in Upper India.

The effects, though of the same nature as smoking, are not so sudden, strong, or lasting.

Some drink bhang as tending to excite the sexual passions, and women are said to use it in procuring abortion, but the manner of its exhibition is unknown to me.

Majum—Is prepared of ganja juice and sugar and fried in ghee, and formed into small cakes, which, however, produce much less effect than that of bhang and ganja.

9. It is believed that excess in the use of ganja and bhang is conducive to insanity, which is, however, generally only of a temporary and harmless type. The cases of mental aberration which come before the magistrates are almost invariably those where the disease has been present from birth or childhood, and therefore cannot have come from ganja or bhang.

10. Those

10. Those who indulge in these drugs belong to the lowest portion of the population, both Hindu and Muhammadan, who congregate in our towns. That crime should be more rife among such a class than with agriculturists is to be expected. Those are the great liquor-consumers, and if they cannot obtain exciting compounds in one way they will in another.

11. Therefore I should not condemn these compounds as being directly connected with crime; that is to say, they are no more the cause of offence than is the bazar liquor with which the Banjara is so often primed when he does highway robbery, or the beer and gin guzzled by the British rough before he beats his wife and assaults a policeman. The use of ganja and bhang is to be regretted, because like opium it always gets taken in excess, and it undermines and destroys the constitution. But I do not believe, it conduces to violent crime, nor is the abuse of it so great in this part of India as to necessitate the introduction of any special legislative measures.

No. 288, dated 23rd December 1871.

From Mr. Apothecary *J. V. Pitts*, Akola District, to the Deputy Commissioner, Akola District.

WITH reference to your endorsement No. 6260, dated 16th ultimo, bearing on the question whether the use of ganja or bhang produces insanity, I have the honour to submit the following report.

2. I have no personal experience on this subject, but it is my belief that if long persisted in, insanity will follow; this, however, is merely hypothesis; I cannot support it with facts within my own knowledge.

3. I am also led to believe that the indulgence of any or of all the various preparations of hemp excites to violent crime, and from what I have learnt from other sources, it seems that violent crime is invariably perpetrated whilst under its influence, and judging from the character of the natives generally, such supposition seems not altogether improbable.

No. 4146, dated 13th December 1871.

From the Deputy Commissioner, Buldana District, to the Commissioner, West Berar.

I HAVE the honour to acknowledge the receipt of your No. 4457 of the 4th November 1871, with enclosures, on the subject of ganja or bhang.

I beg to enclose translation of a report on this subject from Mr. Iajoodeen Hoosain, whose experience as a magistrate and acquaintance with the habits of the people here and elsewhere in India should make his opinion valuable.

The Tehsildars of Maikur and Mulcapoor do not consider that the use of bhang or ganja produces insanity or induces to violent crimes.

None of these officers ever have observed in their experience that any criminal has been induced to commit crime by taking bhang or ganja, and I cannot record any instance of the kind in my own experience.

Translation of a Report from Mr. *Iajoodeen Hoosain*, Assistant Commissioner on the Subject of Ganja and Bhang.

There is little manufacture of ganja and bhang in Berar, and especially in the Mulcapoor Taluq, except in some villages such as Doodola, Shelgaum, Duhigaum, and Soolatu, &c. The hemp crop is not cultivated so abundantly as the other crops are; bhang is not at all produced in this part of the

country: bhang is abundantly produced and sold in Northern India. In this part of the country, the leaves of the ganja tree are used as a substitute for bhang; ganja in this part of the country is used by gosavees, faquirs, ascetics, mendicants, and labouring classes of people. The cause for which it is used is that it is not costly, and besides a very small quantity has the power of producing its effect on the person using it; but not making him so senseless as to induce him to commit a crime; on the other hand, its users continue to work as long as they are under its influence, and it makes them feel their labour light. It is a means, I should say, of assisting them in gaining their livelihood. The users of ganja suffer in their old age from cough or asthma, and they have a shrivelled and dried-up appearance. The reason of this is that they lose their strength, being bent under the load of years, and in this state they cannot labour, and consequently with difficulty they earn their livelihood. For the users of ganja tonics require to be used to lessen its influence; but as the poor could get no tonics in their old age owing to want of money, as they continued to use it longer to preserve their strength, they suffer from cough, &c. They are not required to spend money for ganja, as they can plant its tree in the enclosure of their house, and it serves them for the whole of the year. If the use of ganja be called a vice, we scarcely meet with such cases in which a person being intoxicated with ganja, has caused a hurt or injured any person. Bhang is used by gosavees, faquirs, Marwaris, sahookars, and others. It is not used always, but only in hot seasons, as a cooling substance. It is prepared with the mixture of milk, sugar, and other spices. Gosavees, &c., call it *Mahadeo's Bootee*, and some people, except Marwaris, offer it first to their gods and then take it as their "persad"—remnants.

These are the kinds of uses of ganja and bhang.

On enquiry with the contractors of opium, ganja, and bhang, I came to know that muddat, a substance made from opium, and now-a-days brought in use, is much more used than ganja and bhang. There seems no good from the use of muddat; but on the other hand, it reduces the health of a young person, and absorbs the whole blood from his body.

In my humble opinion, I see no disadvantages from the use of ganja and bhang; but, on the contrary, I see them in the light of producing some good to their user. I also do not think that the use of ganja or bhang would be altogether restricted, though the duty on them be enhanced, or their produce be very much limited. If their cultivation be restricted, it will be afterwards observed that the persons, who are quite given up to their use, have planted some plants in the enclosures of their houses, and if they be prosecuted on this account, the Criminal Courts will have much work imposed on them. If the duty be enhanced, those that are addicted to the practice will sell anything they have to satisfy their craving.

No. 2335, dated 18th December 1871.

From Captain *C. O. Mayne*, Assistant Commissioner, in Charge Bassim District, to the Commissioner, West Berar.

In reply to your docket No. 4458 of 4th November 1871, I beg to report as follows on the preparations of hemp called ganja and bhang, and their effects on the human frame.

2. It may be interesting if I state the mode of preparation in these parts.

Ganja.—The leaves of the plant are picked, and the seeds and stalks separated from them. The leaves are then washed in three or four waters, and the moisture pressed out; equal quantities of tobacco are then mixed with the leaves and small quantities are generally mixed up in the palm of one hand with the thumb of the other; a ball, the size of a walnut, is made and then smoked by the manufacturer in his hooka.

Bhang.—The leaves of the plant are picked according to the quantity required; the leaves are then pounded well with a stone and mixed with water.

About

About a handful of leaves to a lota full of water will generally make a man very drunk. This is the ordinary way of drinking it. Men of high caste and epicures mix cocoanut, poppy-seed, milk, plantains, sugar, and various spices according so taste. A mixture is sold by the bunniahs for the purpose called "bhang masala."

3. As to the effect on the human frame, I am of opinion, after much enquiry, hat generally the effect is the reverse of exciting to violent crime or desperate acts, differing from the effects of ardent spirits and the various preparations of opium. When a person first indulges in either of these preparations (for the effects of both are much the same), he becomes foolish and is maddened for about three days. The tongue becomes dried up, and excessive thirst ensues. The feeling is described as being lifted off the earth. Persons habitually given to these preparations are generally in a state of stupid depression and sit with their eyes cast down. The effects, though intoxicating, are very depressing and give rise to nervous fears and sudden frights, people often quivering with fear without any cause. Persons who constantly indulge in the drug have a haggard stupid expression, easily detected, and talk loudly.

4. The persons most given to smoking the drug are faquirs, gosains, and byragees. Some people accustom themselves to smoking the drug three times a day—at sunrise, mid-day, and sunset; others smoke it at all hours.

5. Marwaris are much given to drinking "bhang." It is supposed to be cooling in the hot weather. The habit of either drinking bhang or smoking ganja is very difficult to leave off when once commenced.

6. Bhang is also taken by immoral people as an "aphrodisiac" as tending to excite the sexual passions. Preparations of hemp are also much used by women for the purpose of procuring abortion.

7. There is another method of using the leaves of the plant, that is, mixing it up with jowaree gruel. It is then called *bhaja*.

8. A sweetmeat named *majum*, also manufactured from ganja, produces an intoxicating effect.

9. The preparations of opium, *muddat*, *chandu*, and koosumba, are more calculated to produce effects which tend to cause violent crime than ganja and bhang, the preparations of hemp.

No. 226, dated 30th December 1871.

From Major *A. H. Millett*, Inspector General of Police, Hyderabad Assigned Districts, to the First Assistant Resident, Hyderabad.

ADVERTING to the Second Assistant Resident's reminder No. 2191, dated the 15th instant, I have the honour to forward, for submission to the Resident, the following report relative to the abuse of the several preparations of hemp, which was called for in the Second Assistant Resident's letter No. 1063 of the 31st October 1871.

2. I regret that although on the 9th ultimo I called for the opinions of three officers in district police charge on this question, I have only received one report from the District Superintendent of Police, Woon.

3. A copy of Mr. Cumberlege's report is annexed to this letter.

4. My own observations in this part of India do not warrant my condemning the use or abuse of ganja and bhang to the same extent as I think I should have been prepared to do in connexion with the natives of the Punjab and Hindustan.

5. I cannot from my own experience say that the use of ganja or bhang in these parts is a common incentive to crime, nor do I believe that its ordinary use leads to insanity otherwise then temporary.

6. Rahtores and others from Rajputana are certainly addicted to the use of the drugs mentioned, and there is reason to believe that before engaging in any offence requiring much animal courage, persons of those classes prime themselves with charas, bhang, or ganja. So far the drugs mentioned are, I believe, much abused, and, as I know of nothing in their favour (excepting when they are used purely as medicines), and I cannot satisfactorily determine even that point in their favour, I am quite sure that some restriction on the use of the plant would have a salutary effect.

7. The drug, or rather the preparation, which seems to me to demand particularly restrictive measures in Berar, is "muddat" (properly called "Muddhk"), which is greatly used by the Mahomedans and by very many Hindus and low caste persons throughout these districts.

No. 406, dated 13th November 1871.

From *N. R. Cumberlege*, Esq., Superintendent of Police, Woon District, to the Inspector General of Police, Hyderabad Assigned Districts.

I HAVE the honour to acknowledge receipt of your endorsement No. $\frac{2590}{215}$, dated 7th instant, forwarding copies of certain letters regarding the abuse of the preparation of hemp and its excitement to crime.

2. I have just replied to a similar endorsement received from the Deputy Commissioner of this district.

3. I am not prepared to offer any opinion regarding the extent to which the use of ganja or bhang may tend towards producing insanity or excite to violent crime, because it is the first time I have considered the subject in this light; but I always thought that bhang had rather a soothing effect on the nerves, and was less calculated than spirituous liquors to excite the consumer to the commission of crime. A temporary stupor was, I thought, the result of the abuse of this preparation, and never having studied the subject as it is here put, I am certainly not in a position to offer any remarks whatever.

4. Ganja, bhang, muddat are abused very much in Berar, and the abuse of any stupefying drug or preparation would necessarily affect the consumer perniciously, the brain would certainly suffer in time, and the abuser of these preparations very soon discovers unmistakable signs known to us all. For instance, the bhang and muddat abuser gradually seems to waste away, he becomes so thin that the very sight of some of these men is exceedingly painful, whilst any attempt at suddenly restricting his allowance causes a determined diarrhœa. The ganja-smoker, too, is a deplorable sight before he obtains his morning pipe, troubled with nausea and a headache, and showing all the signs of extreme general debility. It would certainly be easy to understand such, and one could in time so poison his brain as to show a certain softening of his reasoning faculties, and the step onwards is not too wide from this to insanity, to make the idea that such may result from the abuse of ganja anything but a very reasonable deduction. Anyway, as I have not taken up this subject as it is now presented, anything I might offer in the way of remarks could only be surmises which have not been verified in any way by close enquiry into the subject itself.

6. That anything like an enhancement of duty on all drugs, whether preparations of hemp or opium, would be beneficial to police working, I am hardly called on to affirm, because this would seem the only deduction tenable and too clear a fact to call for any disputation on this point.

6. I regret I am unable to offer an opinion on the points mentioned in the correspondence above referred to.

No. 2357, dated 6th November 1871.

From the Sanitary Commissioner, Hyderabad Assigned Districts, to the First Assistant Resident, Hyderabad.

I HAVE the honour to acknowledge the recipt of your Letter No. 2372, dated 31st ultimo, with enclosure, and in reply to state that there are no officers subordinate to me from whom I could get the information required.

2. The records of insanes treated in the lunatic asylums in India show the supposed cause of insanity in each case. An analysis of these tables, "Causes of Insanity," will show the number of cases of insanity attributable to the use of hemp.

3. It is generally said, and I believe with much truth, that when a man "runs amuck" or a female commits "suttee," that before committing the act they are intoxicated by the use of hemp in some form or other.

No. 725-65, dated 3rd May 1872.

From Lieutenant *Crawford B. Cook*, Officiating Assistant Secretary to the Chief Commissioner, British Burma, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

I AM directed to acknowledge the receipt of your letter No. 345, dated 10th October 1871, requesting that investigations may be carried out in order to ascertain, as far as possible, the effects of the use or abuse of ganja and the several preparations of hemp, and their alleged influence in regard to exciting to violent crime.

2. In reply I am directed to submit, for the information of the Government of India, a copy of correspondence as per accompanying list, containing the opinions of the most experienced officers in the province on the subject. Ganja is very little used by the Burmese, and what consumption there is in British Burma is almost confined to coolies and immigrants from India.

3. With reference to paragraph 5 of your letter under acknowledgment, I am directed to attach an extract* of the Excise Report for 1870-71, which contains the Chief Commissioner's views at length as regards the small amount of revenue derived from the privilege of retailing ganja in this province, and the possible advantage to the country, if its consumption were absolutely stopped :—

* Paragraph 13.

1. No. 469-502—269, dated 8th November 1871, from Secretary to Chief Commissioner, to Commissioners and Heads of Departments.

2. No. 1664, dated 4th December 1871, from Deputy Inspector General, Indian Medical Department, to Secretary to Chief Commissioner.

3. No. $\frac{114}{B.L.R.}$, from Superintendent, Lunatic Asylum, Rangoon, to Secretary to Chief Commissioner.

4. No. 1790, dated 11th December 1871, from Inspector General of Police, to Secretary to Chief Commissioner.

5. No. 33, dated 19th December 1871, from Commissioner, Tenasserim, to Secretary to Chief Commissioner, with five enclosures.

6. No. 10, dated 13th January 1872, from Commissioner, Arakan, to Secretary to Chief Commissioner, with six enclosures.

7. No 1808, dated 19th January 1872, from Inspector General of Police, to Secretary to Chief Commissioner.

8. No. 65, dated 25th January 1872, from Commissioner, Tenasserim, to Secretary to Chief Commissioner, with two enclosures.

9. No. 249-13, dated 8th February 1872, from Commissioner, Pegu, to Secretary to Chief Commissioner, with nine enclosures.

10. No. 208, dated 12th March 1872, from the Inspector General of Prisons, British Burma, to Secretary to Chief Commissioner of British Burma.

---

* Thirteen are returned as uncertain and unknown.

No. 469-502—269, dated 8 November 1871.

Circular by Lieutenant *C. B. Cooke*, Officiating Assistant Secretary to Chief Commissioner, British Burma.

COPY of Letter, No. 345, dated 10th October 1871, from the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce (*see* page 1), the above forwarded to Commissioners of Divisions, Inspector Generals of Police and Prisons, Deputy Inspector General of Hospitals, Indian Medical Department, Pegu Division, and the Superintendent, Lunatic Asylum, Rangoon, with a request that a report upon the subject referred to may be submitted at an early date.

No. 1664-71, dated 4 December 1871.

From the Deputy Inspector General, Indian Medical Department, Pegu Division, to the Secretary to the Chief Commissioner of British Burma.

I HAVE the honour, with reference to your No. 501-269, General Department, Miscellaneous, dated 8th November 1871, attached to Letter No. 345, dated 10th October 1871, from the Secretary to the Government of India to the address of the Chief Commissioner, British Burma, regarding the alleged action of the abuse of ganja in the production of insanity, and other dangerous effect, to state that:—

2. The ordinary physiological effects of charas, ganja, bhang or subjee or sidhee-majum and hashisch are too well known to need repetition or detail —their "*vis. narcotica, phantastica, dementans*" point only to their reputed power to produce a singular kind of insanity of temporary duration, but they are known to excite at times to acts of violence, and the *adut* smoked by the Malay when preparing to run "amok" is a preparation of hemp and opium.

3. That the inordinate and protracted use or abuse of the above preparations of hemp lead to confirmed insanity under certain conditions can scarcely admit of doubt. Among 112 insanes in the lunatic asylum at this station six cases are traced to this cause, and of 17 military insanes transferred from regiments at out-stations in Burma to the Garrison Detail Hospital, *en route* to Madras, during the last five years, two are returned by the Regimental Medical Officer as due to the abuse of bhang and ganja, and it is probable that more care* might have traced some of the other cases to the same cause.

4. I regret having no personally-recorded data at hand, but extended excessive use of the preparations of hemp is not inactive with natives in the causation of confirmed mental disease; yet it appears doubtful if it is a more frequent cause of this class of diseases in India than is the intemperate use of alcoholic preparations, of many of the effects of which it appears to partake, in Europe; but no reliable data exist to decide even on the broad question of insanity, and still less in special questions, whether the proportion of insanes in Asia is similar or otherwise to those in Europe.

P.S.—There still exists an old Chinese work translated into French, and perhaps into other languages, wherein it is made to appear that *chunvre* (hemp), or *mayo* as it is also termed, was used in China in the third century of the present era as an anæsthetic. There is, however, no mention of its action, remote or exciting, in producing insanity.

---

* Thirteen are returned as uncertain and unknown.

No. 114–R. L. H., dated 1871.

From Surgeon *H. Griffith*, in Medical Charge, Lunatic Asylum, Rangoon, to the Secretary to the Chief Commissioner of British Burma.

I HAVE the honour to submit a copy of a letter addressed to the Deputy Inspector General of Hospitals, Indian Medical Department, Pegu Division, on the extent to which the abuse of ganja produces insanity and other dangerous effects.

No. 113, dated 26 November 1871.

From Surgeon *H. Griffith*, Superintendent, Lunatic Asylum, Rangoon, to the Deputy Inspector General of Hospitals, Indian Medical Department, Pegu Division.

WITH reference to No. 1504–71, dated 10th November 1871, anent the extent to which the abuse of ganja produces insanity and other dangerous effects, I have the honour to submit that, during a residence of five years in the Central Provinces, I found that the practice of smoking ganja was very common in all the districts, and I had excellent opportunities when in charge of a central jail there of witnessing its effects.

2. A report, however, to be of any value should be illustrated with cases and statistical tables, and as I do not now possess these I can only give my experience succinctly from memory.

3. I do not think that a moderate use of the drug does in all instances, as I have heard it asserted, induce mental habitude and premature old age, but the habitual abuse of ganja must undoubtedly ruin the health and permanently weaken the mental faculties.

4. A very important question connected with the use of this drug is that of the deleterious effects resulting from altogether and suddenly abandoning its use after a long practice and when the system has become habituated to it.

5. That the sudden prohibition of the usual dose of ganja produces intense langour and anxiety for a time and frequently œdema, diarrhœa, and other troublesome symptoms is well known to all who have held medical charge of gaols in this country; but I believe that medical men are very often misled by the sufferers greatly exaggerating these symptoms in hopes of being indulged with the accustomed doses, and that more weight has been attached to these symptoms by them than they really deserve.

6. My experience proves that bad effects from a sudden and complete prohibition of the drug may only be expected in persons who have been enfeebled by age or disease, and when suffering from the depressing effects of serious injury, and that it is never necessary to reduce the accustomed dose gradually, and shortly after admission the health of the most confirmed ganja smoker invariably improved under enforced abstinences.

7. I found that when men had become thoroughly accustomed to the use of the drug, that there was less likelihood of its producing insanity and other injurious results, provided the quantity taken was not large, and in almost every case I can remember, there are six now in the asylum, mental derangement occurred in those who took large quantities at the commencement. With them there invariably occurred a species of insanity closely resembling delirium tremens; indeed, the after effects of ganja much resemble those symptoms produced by alcohol; the actual attack of insanity often follows upon a debauch of more than usual extent of duration, and I have known it ushered in by a fit of epilepsy.

8. In some who are strongly predisposed by their constant abuse of ganja, it follows upon some accident or shows itself during the treatment pursued for

the relief of some bruise or fracture, showing that the nervous system is seriously injured.

9. In no two patients is insanity from this cause ushered in or continued with precisely the same appearance, for the different propensities and habits of different patients lead of necessity to a difference of idea and of expression in each. The precursory symptoms of a paroxsym are, however, very frequently as follows. The patient is strongly affected by every emotion or passion of the mind, he becomes distrustful, is very fretful and irascible on slight occasions, he is subject to a kind of uneasiness which he cannot describe or account for, experiences a degree of fear, and feels either little disposition or absolute incapacity to sleep.

10. The recoveries from mental disorders induced in this way are numerous.

No. 1790, dated 11 December 1871.

From Major *H. Duncan*, Inspector General of Police, British Burma, to the Assistant Secretary to the Chief Commissioner of British Burma.

IN reply to your Docket No. 499-269, of 8th November, and reminder of the 7th instant, reached to-day, I have the honour to state, that from the districts of Toungoo, Amherst, Rangoon, Tavoy and Thayetmyo, I have received reports from the superintendents of police to the effect that they are aware of no instances where the cause of crime has been the excitement consequent on the abuse of ganja or bhang.

Indeed, these drugs are not used by the Burmans, although they are by natives of India in the seaport towns.

The reports from other districts will be communicated as soon as received.

No. 33, dated 19th December 1871.

From Colonel *D. Brown*, Commissioner of the Tenasserim Division, to the Chief Commissioner of British Burma.

WITH reference to your Docket No. 498-269, General Department (Miscellaneous), calling for report on the effects of ganja, I have the honour to forward herewith the reports I have received from the district officers of this division (excepting Shwe-gyen and Mergui) and from the Civil Surgeon, Maulmain. It appears that ganja is not largely used here; its pernicious or deleterious effects on the brain cannot therefore be so well tested as in India. As far as I know there has not in this division been a case of dementia produced by the use of ganja, nor has the use of it tended to the increase of crime.

No. 266, dated 28th November 1871.

From *J. K. Macrae*, Esq., Magistrate of Maulmain, to the Commissioner of Tenasserim Division.

THE undersigned has the honour, in reply to your Docket No. 193, dated 17th instant, to report that the use of bhang or Indian hemp is very small in this town, and that he has not heard of an instance in which it was known to induce madness or cause violent crime.

No. 98, dated 18th December 1871.

From *George Marr*, Esq., M.D., Civil Surgeon of Maulmain, to the Commissioner of the Tenasserim Division.

WITH reference to your Docket, No. 239, dated 9th instant, forwarding copy of Circular No. 345 from the Secretary to the Government of India, I have the honour to report:

(1.) That I am not acquainted with any case in which the abuse of ganja or its preparations had produced insanity, neither am I aware of any instance in which it has excited to violent crime.

(2.) That its effects, when indulged in for a length of time, are, as far as I have observed, similar to those of opium, viz., in inducing emaciation and ultimately diarrhœa and dysentery, which terminate fatally.

(3.) Mr. Innez, late ganja farmer of this town, states that he has not observed any ill effects from its use, other than those above mentioned. The consumption of ganja in Maulmain he states to be on an average about ½ viss, *i.e.*, 1¾ lbs., per day; that about 500 persons in Maulmain are in the habit of using the drug, and that these are almost entirely Mussulmans, both of Madras and Bengal Presidency, a few Coringees and Madrassees, and no Burmese of the town; the average daily consumption per man Mr. Innez states to be 1 pie weight, equal to about 3 drachms avoirdupois.

No. 69, dated 22 November 1871.

From Colonel *E. M. Ryan*, Deputy Commissioner of the Amherst District, to the Commissioner of the Tenasserim Division.

WITH reference to your Circular Docket in this Department, No. 193, dated 17th instant, I have the honour to report that the decoctions from ganja and bhang are not used by the Burmese, its use being confined to the natives of India, the number of whom are few in the district.

I am, however, informed on inquiry that excessive use of ganja renders a person liable to insanity; but not a single case has been brought to my knowledge that such insane persons are more dangerous or more liable to commit violent crime than any other insane person.

No. 567, dated 27 November 1871.

From Lieutenant-Colonel *E. J. Spilsbury*, Deputy Commissioner of Tavoy, to the Commissioner of the Tenasserim Division.

WITH reference to your General Department Circular Docket, No. 193, of the 17th instant, I have the honour to report that the use of ganja has ceased in this district from the year 1865-66, and bhang is not known here, consequently I am unable to furnish the information called for.

No. 172-24, dated 6 December 1871.

From Major *M. B. S. Lloyd*, Deputy Commissioner of Toungoo, to the Commissioner of the Tenasserim Division.

I HAVE the honour to acknowledge receipt of your Circular Docket, No. 193, dated 17th November 1871, forwarding copy of Letter, No. 345, dated 10th October 1871, from A. O. Hume, Esq., C.B., Secretary to the Government of India, Department of Agriculture, Revenue and Commerce (General).

2. I think I am right in stating that the indigenous people of the country never touch ganja or any of its preparations.

3. I have seen a few natives of India suffering from the effects of an excessive use of this drug, but they have all appeared to me to be more eccentric than excited, wearing peculiar clothes, their hair matted together.

4. I have never, as far as I remember, had to dispose of a case against a native of India as a criminal, and found that he had been excited to commit a violent crime through the use of ganja.

5. I am very certain that no person would take ganja to excite him to commit a particular crime—its first stage is to cause quarrelling and consequently often sudden fighting, the next is to lead a man under its influence to suppose that the earth is opening under him, or that the roof of the house is falling in.

6. As regards bhang, I have not sufficient experience of its effects to venture an opinion. It is not used by Burmans.

No. 10, dated 13 January 1872.

From Colonel *J. F. J. Stevenson*, Commissioner of Arakan, to the Secretary to the Chief Commissioner of British Burma.

IN submitting the following précis of reports upon the effects of ganja, as directed in your Letter No. 496-269 of the 8th November last, I have the honour to add for myself that I believe that, like many other drugs, as well as stimulants, it has its uses as well as its abuses. Some people are the better for using it—a few the worse. The several reports are herewith sent.

Deputy Commissioner, Akyab, No. 342, dated 8th January 1872.

Is not in possession of facts to show that the effects of indulgence in ganja are attended with very fatal results.

Deputy Commissioner, Ramree, No. 196, dated 25th December 1871.

Cannot say much from his own personal experience, but has always heard that the use of ganja, bhang and other preparations of hemp is very deleterious, producing insanity and inciting to violent crime.

Officiating Magistrate, Akyab, No. 312, dated 1st December 1871.

Ganja affects persons who are in the habit of taking it in much the same way as opium; but a novice becomes uproarious under its effects, which last several hours. Does not think that its alleged influence in exciting to violent crime is on a par with opium, or that it has any special influence.

Dr. Mountjoy, Civil Surgeon, Akyab, No. 68, dated 12th December 1872.

The effects produced by ganja when taken regularly have not come under his observation.

Deno Nath Doss, Sub-Assistant Surgeon, Akyab, No. 67, dated 28th November 1871.

Is acquainted with several persons who habitually indulge in ganja-smoking, but has not seen one among them who has suffered from insanity in any of its forms, specially that formidable form called mania—raving madness; on the contrary, he has found some of them are "very witty," and some may be made to work much harder without grumbling than others who do not indulge in it. But he adds that ganja makes the temper irritable.

States

Dr. Alexander Thomas, Civil Medical Officer, Kyouk-Thyoo, No. 66, dated 13th December 1871.

States that both ganja and bhang produce insanity, and that they also tend to excite to violent crimes. Adds that during his long medical service he has had frequent opportunities of eliciting by enquiry from transported prisoners, natives of Hindustan, that most of the acts of Mutiny of 1857 were undertaken under the influence of bhang, charas, or ganja.

No. 342, dated 8 January 1872.

From *W. DeCourcy Ireland*, Esq., Deputy Commissioner, Akyab, to the Commissioner of Arakan.

THERE are four shops in the district, three at the Nâf and one at Akyab.

The farmer imported during the year 1871 16 maunds only.

The consumption of ganja is not very great, and is almost entirely confined to natives of India.

I am not in possession of any facts tending to show that the effects of indulgence in the drug are attended with very fatal results.

No. 196, dated 25 December 1871.

From Lieutenant-Colonel *C. P. Hildebrand*, Deputy Commissioner of Ramree, to the Commissioner of Arakan.

WITH reference to your Endorsement, No. 125-A, dated 20th ultimo, forwarding copy of a letter from the Secretary to the Government of India, on the subject of ganja, I have the honour to state that I cannot say much on the subject from my own personal experience, but I have always heard that the use of ganja, bhang, and other preparations of hemp, is very deleterious, producing insanity and inciting to violent crime. The plant is not much cultivated in this country, nor are the Burmese or Arakanese much addicted to the use of it. But it is a good deal used by the natives of India who come to Burma. I would certainly recommend that in British Burma the sale of all preparations of hemp be confined to sale for medical purposes only. I would also recommend that its cultivation in British Burma be prohibited.

I enclose a copy of a letter I have received on the subject from the medical officer here.

No. 66, dated 13 December 1871.

From *Alexander Thomas*, Esq., Medical Officer of Kyouk-Phyoo, to the Deputy Commissioner of Ramree.

WITH reference to your Memorandum, dated 11th December 1871, calling for report on the subject of ganja and bhang, I have the honour to state that both these drugs produce insanity if long continued, and that they also tend to excite to violent crimes; and in illustration of this I beg leave to quote an ancient Sanscrit saying, "*Oogroprociety*," which means that all such who are consumers of ganja are easily given to a destructive propensity. I have had during my lengthened medical service frequent opportunities of eliciting by inquiry from the natives of Hindustan who have been sent here as transported life-prisoners that most of their bloody work was undertaken whilst under the influence of bhang, charas, or ganja, and have, moreover, heard that many of the acts of Sepoy insubordination owe their origin to ganja; indeed, this drug is said to have been largely brought into play at the time of the Sepoy Rebellion

in 1857 to infuriate the men. I have observed in all smokers of the ganja dyspepsia to be very common, and in course of time the lungs of such become affected, and not unfrequently end in phthisis and hæmoptysis; palpitation of the heart is a frequent complaint with them.

In conclusion, I respectfully beg to say that a prohibition to the cultivation of the plant would be a boon to India.

No. 312, dated 1st December 1871.

From *Henry Buckle*, Esq., Officiating Magistrate of Akyab, to the Commissioner of Arakan.

IN reply to your Docket, No. 126-A, Abkari, dated 20th November, calling for a report on the use and effects of ganja, I have the honour to state that, from inquiries I have made, the use of ganja in Akyab town seems to be almost exclusively confined to Bengalees. It affects persons who are in the habit of taking it in much the same way as opium; but a novice becomes uproarious under its effects, which last several hours.

2. Regarding the alleged influence of ganja in exciting to violent crime, I do not think it is on a par with opium, or that it has any special influence.

No. 68, dated 12th December 1871.

From *W. J. Mountjoy*, Esq., Civil Surgeon of Akyab, to the Commissioner of Arakan.

IN reply to Letter No. 345, I am unable to give any information regarding the effects of ganja. The medicinal properties of ganja are of course well known, but the effects produced by the herb when taken regularly have not come under my observation. When I first came to Akyab, many years ago, ganja was scarcely known in the province, but of late years it seems to me the use of the herb, as well as opium, is far more widely spread amongst the people. It appears to me that a native gentleman would be able to make a better report on this particular subject than a European surgeon could possibly do, so I asked the sub-assistant-surgeon, Mr. Deno Nath Doss, to oblige me with his ideas on the drug. That officer's Report I have now the pleasure to forward to the Commissioner of Arakan.

No. 67-A, dated 29th November 1871.

From *Babu Deno Nath Doss*, Sub-Assistant Surgeon of Akyab, to the Civil Surgeon, Akyab.

I HAVE the honour to acknowledge the receipt of a copy of a Letter, No. 345, dated 10th October 1871, from the Secretary to the Government of India to the address of the Chief Commissioner, British Burma, enquiring whether the abuse of ganja or bhang (the dried leaves of the plant) leads to insanity and other acts of violence.

I have been acquainted with several persons who habitually indulge in ganja-smoking, but I have not seen one among them who has suffered from insanity in any of its forms, especially that formidable form called mania (raving madness), in which he talks most incoherently, and shows a great tendency to do violence to himself and to others. On the contrary, I have found some of them are very witty, and some may be made to work much harder, without grumbling, than others who do not indulge in it. If a habitual indulger of

ganja

ganja is also an insane, it is, I believe, a mere coincidence, but not a causation; *i.e.*, the smoking of ganja is not the cause of insanity, but that insanity would have come on independent of it, as it often does, from multifarious other causes. Smoking of ganja, however, I must say, when carried to excess for a good length of time, produces dulness of intellect and a carelessness to everything that is conducive to his interest. It also makes the temper irritable.

Confirmed smokers of ganja, it appears, die more generally from dysentery than from any other disease.

Medicinal Effects of Ganja or Bhang.

IT is often administered in the form of tincture of ganja, extract of ganja, or bhang, pounded on a common curry-stone and dissolved in water. In speaking of the uses and actions of ganja, or bhang (the dried leaves of it), I speak only of those which I have gathered from my own personal experience.

(1.) It sharpens the appetite very much, so that a person can eat a quarter, if not half, the quantity more than his ordinary diet, without any subsequent bad consequences. Inclination for eating sweets is greater than for meat.

(2.) It produces a pleasant reverie; a variety of pleasing objects in rapid succession rise and vanish, to be followed, after a momentary interval, by other objects equally agreeable.

(3.) It invariably brings on sleep. I have seen, in cases of *delirium tremens*, where morphia failed to act as a hypnotic, tincture of hemp, or ganja, induced sleep.

(4.) It is an aphrodisiac. When continued for a few days it excites venereal desires.

(5.) It is an antispasmodic. I have cured puerperal and idiopathic tetanus by its use only, and I have given it in cases of neuralgia with success.

(6.) It causes a cheerful state of mind, causing the people not in the daily habit of using it to sing and laugh. During the Durga Puja holidays, the day the goddess is thrown into the river, it is customary with all Hindus in Bengal, males and females, to drink bhang, being a ready exciting cause of merriment. While they are under its influence they sing and fall into repeated fits of laughter, which end in profound sleep, without any bad result worthy of notice.

(7.) Tincture of hemp and solution of bhang are slightly astringent.

No. 1,808, dated 19th January 1871.

From Major *H. Duncan*, Inspector General of Police, British Burma, to the Assistant Secretary to the Chief Commissioner of British Burma.

IN continuation of my Letter, No. 1,790, of 11th December 1871, I have the honour to inform you that from the superintendents of the remaining districts in the province I have reports to the effect that they are aware of no instances where the perpetration of crime has resulted from the abuse of ganja.

No. 65, dated 25th January 1872.

From Colonel *D. Brown*, Commissioner of the Tenasserim Division, to the Secretary to the Chief Commissioner, British Burma.

I HAVE the honour, in continuation of my Letter, No. 33, of the 19th December last, to forward two copies of Reports* I have received from the Deputy Commissioners of Shwe-gyen and Mergui, regarding the alleged action of the abuse of ganja in producing insanity.

* No. 74-5, dated 15th December 1871.
No. 69, dated 17th January 1872.

No. 745, dated 15th December 1871.

From Major *A. G. Duff*, Deputy Commissioner of Shwe-gyen, to the Commissioner of the Tenasserim Division.

WITH reference to your Circular (General, Miscellaneous), No. 206, of 9th instant, I have the honour to state that the use of ganja, or other preparations of hemp, in this district is, if any, so small that no evil effects have apparently ever resulted from it. The Civil Surgeon here reports that, during a practice of five years, not one case of the use of either has ever come to his knowledge.

No. 69, dated 17 January 1872.

From Major *W. Munro*, Deputy Commissioner of Mergui, to the Commissioner of the Tenasserim Division.

I HAVE the honour to acknowledge receipt of your General Department, Miscellaneous, Circular Docket, No. 193, of 17th November (received 20th December), and in reply I have the honour to inform you, that from inquiries made, I find the Mahomedan portion of the community of Mergui use ganja, but not to any great extent; as they do not use it to excess, bad results are not produced in this district among the Mussulman population, nor has it tended to increase of crime. Small quantities of hemp are occasionally grown by the Shans in their toungyas, but is, I am informed, generally used by them for medical purposes; occasionally, however, they do smoke it. The Burmese do not use ganja, and the Chinese prefer opium.

As far as this district is concerned there is no necessity for action on the part of Government in the matter.

No. 249-13, dated 8 February 1872.

From Colonel *R. D. Ardagh*, Commissioner of Pegu, to the Secretary to the Chief Commissioner, British Burma.

IN reply to your Docket No. 497-269 of the 8th November last, on the subject of the effects of the use or abuse of the several preparations of hemp.

2. I submit papers as follows:—

From Magistrate, Rangoon, No. 13 of 19th January 1872.

From Superintendent,* Lunatic Asylum, dated 26th November 1871.

From

---

* *See* page 31.

From Deputy Commissioner, Bassein, No. 187–6, dated 12th December 1871.

From Civil Surgeon, Bassein, No. 129, dated 11th December 1871.

From Deputy Commissioner, Myanoung, No. 100–4, dated 12th December 1871.

From Medical Officer, Henzada, No. 244, dated 12th December 1871.

From Deputy Commissioner, Prome, No. 6–5, dated 10th January 1872.

From Deputy Commissioner, Thayetmyo, No. 296–4, dated 3rd January 1872.

From Medical Officer, Thayetmyo, No. 61, dated 22nd December 1871.

3. These set forth what is known and has been observed of the effect of ganja and bhang on the human system in this province.

4. As a rule the Burmese of the country are not addicted to it. They prefer, when they use drugs, opium and its preparations, which they can get at the licensed opium shops.

5. The ganja and bhang shops are, as you will find noted in some of the letters, almost entirely for the accommodation of natives of India.

6. That its use degenerates often into abuse, and that an excessive indulgence in it induces mania, will be gathered from the medical reports; and it is also a fact commonly received that natives of India under the influence of bhang or ganja are in a state of mind which excites them to the commission of crimes attended with violence, but from its small consumption in this division such cases are rare here.

7. There does not appear to be any necessity for prohibiting the cultivation of the plant here. What is consumed is chiefly imported. The sale also to consumers has hitherto been limited, licensed farmers not being allowed to vend more than 5 tolahs weight at one time to any purchaser.

No. 13, dated 19 January 1872.

From Captain *R. C. Evanson*, Officiating Magistrate of Rangoon, to the Commissioner of Pegu.

In obedience to your Docket No. 249–6, General Department (Miscellaneous) of the 10th November last, I communicated with the Civil Surgeon, and his letter, on the subject of ganja and bhang producing insanity and other diseases, I herewith submit for your information.

In my Office or in that of the Police there are no returns or datum by which to compile a report on the subject, and I therefore can only state what I have myself noticed, and what I have learned from others, during my service in India and Burma since 1857.

While serving in a Native Infantry Corps, I observed that the men known to be addicted to the consumption of ganja or bhang were the most refractory, troublesome, and in many cases violent characters. During five years while I was Adjutant of my corps, I have known some smart and excellent sepoys go completely to the bad from the use of the drug and in more than one case become quite insane.

During the last four years, as Magistrate in Rangoon, many cases have been in my Court in which opium and ganja smokers and eaters have been concerned.

Having made no notes as to which drug the various criminals were addicted to, it is impossible to exhibit the cases in which ganja consumers figured in contradistinction to those affected by opium, but both, undoubtedly, exercise a strong influence in exciting to violent crime and in making criminals of men who without their use would, in all probability, not become so.

The moderate use of the drug, though not impairing the health or producing other bad effects at first, will soon, in my opinion, create lazy, idle habits and a

vitiated taste for larger quantities. The people in Rangoon town chiefly addicted to the use of ganja are the Hindus (Bengalees and Madrassees). I have ascertained from the farmer's books that about 20 per cent. Mahomedans and 60 per cent. Hindus indulge in ganja, whereas only 1 per cent. of Burmese do so.

I regret that, in consequence of pressure of judicial work, the submission of this report has been delayed.

No. 187–6, dated 12 December 1871.

From Captain *W. W. Pemberton*, Deputy Commissioner of Bassein, to the Commissioner of Pegu.

WITH reference to your General Department, Miscellaneous, No. 249–2, dated 10th ultimo, I have the honour to state that ganja is very little used by the Burmese, and no cases are known in this district in which the excitement to violent crime is supposed to have proceeded from the use of ganja or bhang.

Copy of the Civil Surgeon's report on the above subject is herewith enclosed.

No. 129, dated 11 December 1871.

From *A. Calloway Nisbet*, Esq., Civil Surgeon of Bassein, to the Deputy Commissioner of Bassein.

IN reply to your Foreign Department, General, No. 183–4, I have the honour to report that I have had no opportunity of witnessing the effect of using ganja habitually, or occasionally even, except as a remedy in diseases.

I have long discontinued its use in consequence of its having produced in two cases in rapid succession symptoms of so decidedly maniacal a tendency as rendered its employment unjustifiable, in spite of its admitted styptic action in certain alimentary and uterine discharges. I have reason to think that my experience is by no means singular, and from what I have myself seen and ascertained from good medical authority, I believe that ganja does produce delusions in some minds tending either to excite to crime or groundless remorse for purely imaginary criminality. It is only right to add that my experience of the use of the drug is not great, as the cases above referred to occurred early in my Indian career; and in England, America, and in the Colonies I have visited, and they are many, I never saw it employed.

No. 100–4, dated 12 December 1871.

From Captain *W. C. Plant*, Deputy Commissioner of Myanoung, to the Commissioner of Pegu.

I HAVE the honour, in reply to your Docket No. 249–3, Miscellaneous, requesting a report, after communication with the Medical Officer, in the use of ganja, &c., and, in accordance thereto, beg to submit a report which the Medical Officer has prepared on the subject.

2. Dr. Paul's report leaves me little to remark upon, because ganja is not in use with the natives of Burma, and the few Hindus and Mahomedans in the district are the only people who use the drug.

3. I don't know of an instance in which the abuse in use of ganja has been the cause of crime of a violent nature. I have heard of Mahomedan Malays running

running "amuck" when under the influence of ganja or bhang; but the use of ganja has often made a Hindustanee sentry negligent on his post and escape of prisoner has been the consequence, but nothing of a grave nature has come under my notice.

4. Burmese, Chinese, and other cognate races in Burma use opium in preference to ganja, which seems to be only raised for sale to some of the natives of India, for whom (ganja) farms have been permitted in the district. The local abkari rules prohibit holding a greater quantity than 5 tolahs of ganja (alike with opium) in the possession of a single person, and consequently the quantity grown is small and only raised in small patches.

No. 244, dated 12th December 1871.

From *P. G. Paul*, Esq., Civil Medical Officer, Henzada, to the Deputy Commissioner of Myanoung.

In obedience to instructions conveyed in your General No. 100—2, dated the 11th December 1871, in reference to Circular Letter, No. 345, General, dated Simla, the 10th October 1871, from A. O. Hume, Esq., C.B., Secretary to the Government of India, in the Department of Agriculture, Revenue, and Commerce, to the address of the Chief Commissioner of British Burma, requesting information as to whether the abuse of ganja produces insanity and other dangerous effects, &c., &c., I beg to offer the following observations, gained chiefly by personal experience, from among those who have sold and used the drug for a considerable time.

2. Often in my walks round the towns (both here and other places), I have gone into the ganja farms, conversed and watched the doings of the smokers of the drug, who had preferred the using of it at the place of the purchase.

3. The persons who frequented the farms were chiefly men of the Hindu and Mahomedan castes. Burmese and Chinese I have seldom met with.

The probable ages of the parties were 40, 45, and upward, and who were in the habit of using the drug daily, both by the chillum and by portion, and in strength of variable quantities, some of whom had commenced the use of the narcotic at a very early age, and have kept on to its use ever since; the expressions of whose feelings were, I considered, worth noting for information.

On asking one of them the effects produced by the drug, I was told unreservedly that a mixture of ganja and tobacco in equal proportions, smoked from a chillum, produced a pleasant species of intoxication and great mental cheerfulness (now raising him to the skies, and then lowering him to his original level), made him active and energetic, kept him in good spirits, and merry all the time the intoxication lasted, gave him very sharp appetite, he was able to eat largely, and that he usually enjoyed his food (of whatever kind placed before him) with relish.

The foregoing are the sensations caused by a full dose of ganja, worth three pies, or quarter of an anna in Burma, and one pie, or 1-12th part of an anna in India, on an inveterate smoker. The intoxication in such cases is said to last about 3½ to 4 hours (without affecting the intellectual powers), when the chillum is again replenished, as the effects are passing off, so that a confirmed ganja smoker is obliged to have recourse to his chillum five or six times in the 24 hours, to keep himself cheerful and merry, but beyond these he could not consume more.

The expenditure on the drug would cost a great smoker 1¼ or 1½ annas only per day. Labourers doing the most ordinary work, and receiving a due proportion of wages, have it in their means to supply themselves with the quantity of the drug for their daily consumption from their earnings, and for an ordinary smoker the outlay will be less, varying from 4 to 6 pies in Burma, and 1 or 2 pies, or 1-12th or 1-6th of an anna in India for his daily consumption.

The cost of bhang, which is chiefly used in portions, is cheaper, as it is procurable in large quantities at a less price, so that 3 pies worth in Burma and 1 pie worth in India would be amply sufficient for any drinker of the beverage in the 24 hours.

The mode of preparing the beverage is as follows:—

The large leaves and capsules of the *Cannabis Indica* without the stalks, are at first soaked in water, and after undergoing a thorough washing, are ground down to a very fine paste, which is then mixed with a sufficient quantity of milk ream and of sugar, and taken.

The drink, I believe, is used twice daily, and only by faquirs and those who are well-to-do, as its preparation involves a certain amount of outlay, and which cannot be afforded by those poorer in circumstances.

4. I beg further to observe that I have not in my experience seen bad effects arising solely from the daily use of ganja or bhang, such as confirmed cases of insanity or a propensity by them to commit violent crimes; on the contrary, I learn that the ganja smokers and bhangees, as a rule, are very timid, retiring, and respectful, and that they do not like to be interfered with, nor do they like to interfere with others.

The daily outlay for procuring the drug also being so very small, and which could easily be met with from the daily earnings, there need be no incentive to commit theft or other misdemeanours, as those addicted to opium are compelled to do, so as to have sufficient means at their disposal to meet their increasing demands daily, to satisfy the inordinate cravings of the general system.

5. I beg, in conclusion, to observe that although ganja and bhang, like other narcotics, lose their bad effects when they have been taken daily for a considerable time; but in the meantime I beg also to express my opinion that these drugs, or other excitants, would at the long run prove prejudicial to the health of the indulger.

No. 6—5, dated 10th January 1872.

From Captain *C. W. Street*, Deputy Commissioner of Prome, to the Commissioner of Pegu.

IN reference to your General Department (Miscellaneous), No. 249—4, dated 10th November 1871, forwarding copy of circular No. 345, on the subject of the abuse of ganja and its effects, I have the honour to inform you that from the inquiry I have made there appears to be but very little ganja used in this district, and there are no cases known where the abuse of it has excited to violent crime or produced insanity.

The civil surgeon reports that he is not yet in a position to afford the information required.

No. 296 – 4, dated 3rd January 1872.

From Lieutenant Colonel *Horace Browne*, Deputy Commissioner of Thayet-myo, to the Commissioner of Pegu.

WITH reference to your General (Miscellaneous), No. 249—5, dated 10th November 1871, regarding the abuse of ganja, I have the honour herewith to forward a copy of the Thayet-myo Civil Surgeon's letter, No. 61, dated 22nd instant.

Ganja is rarely or ever abused or even used by the natives of this country. The consumption of it here is confined entirely to the natives of India, and is very small. With the exception of one instance (that of a servant of my own, who became perfectly idiotic by the excessive use of ganja) I have had no experience of its evil effects in this district. In the seaport towns of Burma I have seen many instances of insanity and violent crime attributable to ganja and bhang.

No. 61, dated 22nd December 1871.

From *W. Hanks*, Esq., Civil Surgeon of Thayet-myo, to the Deputy Commissioner of Thayet-myo.

WITH reference to your memorandum No. 296—2, dated 18th December 1871, forwarding circular No. 345 from the Secretary to the Government of India to the Chief Commissioner of British Burma, requesting information on the effects of the abuse of ganja and other preparations of hemp, I have the honour to inform you of my regret that, owing to my experience of such cases being so exceedingly small, I am consequently unable to supply particulars from which any reliable conclusion could be drawn.

No. 208, dated 12th March 1872.

From *W. P. Kelly*, Esq., Inspector General of Prisons, British Burma, to the Secretary to the Chief Commissioner of British Burma.

WITH reference to No. 345 from Secretary to Government of India, Department of Agriculture, &c., dated 10th October 1871, forwarded with your General Department, Miscellaneous, No. 500—269, dated 8th November, I have the honour to state that the medical officers and officers in charge of jails were asked, on the 23rd November last, to favour me with their opinions as to whether the use of ganja produced insanity, or was an inciting cause of violent crime; I have only just received replies from all.

2. I deduce from the opinions expressed in the above-mentioned replies, that the use of ganja in moderation produces as little ill effect as any other stimulant used sparingly; it is not necessary to enter into a description of the effects of its use in detail, the question being simply, does it produce insanity or lead to crime? That its abuse does induce, and directly produce, madness, there can, I think, be no doubt. I recollect many cases of it (although some medical officers and others say that it does not). I think there were six or seven insanes transferred to the lunatic asylum here last year from the jails of the province whose disease had originated from excessive use of ganja; they were all natives of India.

3. Officers in charge of jails as a rule know nothing of the previous history of prisoners, or of the circumstances connected with the crimes for which they are confined, and I cannot recollect any case in which crime was noted as being directly traced to the excitement caused by a large dose of ganja; but it appears to me that it must have the effect of sometimes causing strong mental disturbance and consequent violence of action in common with all other stimulants when taken to excess.

4. Ganja is almost exclusively consumed by natives of India. Burmans never were in the habit of using it (but I am sorry to hear that they are beginning to smoke it in places where they are much brought into contact with natives of India). There were 1,112 natives of India confined in the jails of the province last year, but I have not, as stated above, been informed in any case that the abuse of ganja was the inciting cause of crime amongst them.

5. The prolonged abuse of ganja enfeebles both mind and body, and deprives men of courage. Should a man in such a state deliberately want to commit a crime, an extra dose of his accustomed stimulant would be necessary to restore his nerve sufficiently to act, and in such a case the crime might erroneously be attributed to excitement caused by ganja.

6. Looked at from a jail officer's point of view, the use of ganja in moderation has one advantage over opium, that is, its cheapness. No consumer of it need steal to procure the means of purchasing it; whereas on the other hand one of the principal causes of petty thefts and crimes amongst Burmans

in Rangoon and other large towns where opium is largely used by them, is its expensiveness. An habitual opium-smoker is unfit for hard work, and is reduced to thieving to obtain money to purchase it.

7. Indian hemp is cultivated in small quantity by Shans and Karens in the north-east of the province, and by Karens in the south.

Extract from the Excise Report for 1870–71.

GANJA.

Para. 13.—The total demand of revenue from the sale of this narcotic was Rs. 22,920; but from this sum must be deducted Rs. 1,586, refunded to the lessee of the farm at Akyab, being the amount of duty paid by him on the article purchased in Chittagong, and Rs. 685, the loss which resulted from a re-sale of the farm at Thayet-myo on the defalcation of the farmer at the commencement of the year. The net proceeds of the monopolies to the Government were therefore Rs. 20,649, whilst the realizations in 1869–70 were Rs. 21,980, a decrease of Rs. 1,331. A new farm was established in the Myanoung District on the 1st of April 1870, and was rented for the year for Rs. 200. The other farms remained as in the previous year, viz., one shop at each of the following places:—Akyab, Nâf, Rangoon, Bassein, Thayet-myo, Toungoo, Maulmain. The sale of this article is prohibited at Ramree, Sandoway, Tavoy and Mergui, and the Chief Commissioner considers that no further addition should be made to the number of places for the sale of this pernicious drug, which is smoked only by the natives of India. Indeed, he would be glad to have the opinion of the Commissioners as to the possibility of withdrawing all licenses for the sale of ganja throughout the province. Its use is at present happily little known to the people of the country; at the same time, however, there is every reason to fear that a taste for it may be spread among them by the people of India as in the case of opium. It certainly seems to the Chief Commissioner that it is very desirable to at once sacrifice the small revenue derived from this source and stop the consumption absolutely before the evil comes upon the country. The only sufferers from the cessation of the supply will be a few of the Indian labourers who come to work here during the rice season.

Revenue from this drug.

Chief Commissioner considers that the sale of ganja should be limited if not altogether abolished.

They must learn to take the want of ganja as one of the discomforts of a sojourn in a foreign land, for which they are amply compensated by the large earnings they obtain. The Chief Commissioner observes that the percentage of persons admitted to the Dacca Lunatic Asylum in Bengal who had lost their intellect from the effects of ganja, was from—

1860 to 1867 - - - -	45·4 per cent.
1868 to 1870 - - - -	34·7 „

It has been said that some ganja has been grown lately in this province. The cultivation should be at once checked.

No. 3073, dated 8th July 1872.

From *H. B. Harington*, Esq., M.A., Officiating Secretary to Chief Commissioner, Oudh, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

I AM directed to acknowledge the receipt of your letter No. 343, dated 10th October last, directing an inquiry in regard to the effects of the use or abuse of the several preparations of hemp, and the alleged influence of ganja and bhang in exciting to violent crime, with the view, if necessary, of imposing restrictions on their use.

2. In

2. In reply, I am directed to state that the Magistrates, the Police and Sanitary Departments have been consulted, and special endeavours made to trace the history of certain inmates of the Lucknow Lunatic Asylum, whose condition was supposed to be connected with the immoderate use of preparations from hemp.

3. An abstract of the different replies is annexed; and although there is much variety of opinion, the conclusion warranted by this inquiry seems to be that the ill effects of the use of hemp have been exaggerated. There seems nothing to show that bhang, if used at all, *must* be used immoderately, or that, if used immoderately, it has mischievous consequences. Ganja, it is said, has, when used immoderately, a tendency to produce asthma.

4. That criminal classes use the drugs immoderately is beyond doubt, but it does not seem that the consumption of these preparations acts as a direct incentive to violent crime; although persons bent on committing such crimes do doubtless have recourse to such stimulants to bring them up to the mark, much in the same manner as an Englishman similarly situated has resort to "Dutch courage."

5. Gathering, then, from the general expressions of opinion on the subject that the use of these drugs in moderation is perhaps not hurtful, and that their use in immoderation is not more prejudicial than an immoderate imbibition of alcohol in England, the Officiating Chief Commissioner believes that any interference, on *moral* grounds, with the cultivation and use of hemp and its preparations is uncalled for; and if we attempt to stop their use by a prohibitory duty, we shall only drive the people to the use of a still more deleterious plant, such as the dhatura; for it may safely be assumed that in all countries men will have resort to stimulants of some kind.

Abstract of Replies regarding abuse of Ganja and Bhang.

No. 179, dated 11th January 1872. Mr. Carnegy submits the opinions of his district officers.

Rai Bareli. Colonel Steel states that from inquiries he has made and information he has received from the medical officer, he is of opinion that there cannot be the least doubt of the deplorable results of indulging in ganja and charas, but the hemp plant, bhang, is not injurious in its effects unless taken in excess, and it is used by Hindus generally mixed with water as sherbet. There is also a concoction of bhang and sweetmeats called majum, which is an accompaniment at festivals and other great gatherings of the brethren, besides many other modes of consumption.

It is true that all have an exhilarating or intoxicating effect according to the amount used, but ganja and charas are the worst, creating in those who indulge habitually weakness, disinclination to take nourishing food, and sometimes insanity.

There can be no doubt that anything which has such a dire and enervating effect must tend to demoralise those who indulge in it, and thus indirectly lead to crime; but he doubts if the abuse of either ganja or bhang is more likely to lead to violent action so much as the abuse of alcohol.

Sultanpur. Mr. Kavanagh states that the District Superintendent, Major Sharpe, considers that their effects are as bad, if not worse, than those caused by opium, and that any restriction on the sale of ganja would be very beneficial. He cannot say whether criminals apprehended for theft, &c., are generally bhang-takers or not; but all his inspectors and police officers are unanimous in opinion that the prevalence of the disease "dumma" or asthma is due to bhang, and he believes it is one of the most deleterious drugs that can be taken.

Mr. Kavanagh says that he has never had a criminal trial in which the use of ganja or bhang had anything to do in inducing the crime. The lower classes of religious devotees often use it to produce insensibility and forgetfulness, and the lower castes consume them because they are cheaper than spirits.

These drugs do not stimulate to crime, and he is of opinion that the only objection to the use of them is their being more injurious to the constitution than other expensive drugs.

In the Gonda, Baraich and Kheri districts, the poor consume a good deal of ganja, and Mr. Kavanagh did not notice in them that this circumstance had any remarkable effect on crime. It is not unlikely that there are certain fanatical sects in the Punjab who use ganja and bhang to produce excitement to support them in perpetrating an offence.

Pratabgarh.

Captain Hewett has often heard it alleged that the abuse of ganja produces insanity; but whether it really does so or not he has not been able to ascertain with any degree of certainty. He adds that the use of ganja excites to violent crime; for instances have come before him, whilst investigating cases of robbery or dacoity, in which it has transpired that the defendants, previous to making their attack, had met at a rendezvous, where they had all partaken of bhang, or some other intoxicating and exciting preparation of the hemp plant.

Natives, he knows, generally believe that the use of these preparations imparts bravery, and incites to deeds of personal valour. Sepoys in our native regiments, before the Mutiny, were in the habit of using it a good deal; and while on active service before Delhi he knows it for a fact that many of the foremost men and officers of the enemy had partaken largely of this drug before coming into action, for whenever they got to close quarters his "Seikhs" invariably called his attention to the excited and intoxicated appearance of the rebel leaders.

In Captain Hewett's opinion, it would be advantageous to restrict the use of ganja and other preparations of hemp by enhancement of the duty on its consumption. He is afraid that enhancing the duty on native liquor has already caused many of the poorer classes, especially byragees and faquirs, to resort to ganja (the use of which, he is convinced, is very prejudicial to a man's general health) as a cheaper stimulant.

Commissioner's opinion.

Mr. Carnegy has no means of judging whether the consumption of these drugs promotes insanity or not; but he thinks that, as in the case of spirits, bad effects only follow the abuse, and not the use in moderation, of these articles, and it is certain that there are many cases in which their administration is actually beneficial.

It must be borne in mind that in Oudh the consumption of these drugs is nothing to what it used to be under native rule, when their cultivation and preparation were, it may be said, unrestricted.

The prices now demanded under the excise system have turned what was formerly almost valueless into a luxury.

It does not appear to Commissioner that further restrictive action on the part of Government is at present called for. In his view all that is required is so to regulate the duty on these articles, with reference to the price of spirits, that the poorer classes shall not be compelled to give up the latter stimulant for the former, since there can, he presumes, be no question that the use or the abuse of liquor is less dangerous than the use or abuse of drugs.

Sitapur, No. 293, dated 26th January 1872.

Officiating Commissioner submits extracts from the reports of Deputy Commissioners, District Superintendents, and Civil Surgeons on the subject.

Deputy Commissioner states that:—

Sitapur Deputy Commissioner's opinion.

"many people believe that intoxication caused by preparations of the Indian hemp plant leads to the commission of violent crimes, and that a long-continued abuse of it has a tendency to produce insanity. I do not believe that the abuse of these drugs is a bit worse than the abuse of spirituous liquors. But at present very little appears to be known about the effects of the use of these drugs. Managers of lunatic asylums have the best opportunities of inquiring on the subject. Until more information is obtained on the subject, I do not think any steps should be taken to limit or prohibit the cultivation of the hemp plant, unless at the same time the manufacture of spirituous liquor is also prohibited."

The District Superintendent of Police (Mr. Prince) states that:—

District Superintendent's opinion.

"as far as my experience as a police officer goes, I have always found that the abuse of the above-mentioned drugs has a most deleterious effect on the nerves and brains of the person subject to its *habitual use*. That the abuse of ganja produces temporary insanity no one will doubt who notices the insane

in sane appearance of the person under its influence and watches his insane actions, the latter unlike the effects of opium always taking the violent maniac type, and that the *continued* and *habitual* abuse of this destructive drug must in longer or shorter time produce confirmed and chronic insanity, is reasonable to suppose, but experience also teaches that sueh is the case. The sad cases you meet among the Hindu caste of byragees are all the effects of excess in smoking of ganja, charas and drinking of bhang."

The Civil Surgeon states that:—

Civil Surgeon's opinion.

"my experience in the observation and treatment of the effects produced by preparation of Indian hemp has been so limited that any remarks of mine can be of but small value. I have not had in a period of five years over a dozen cases under treatment. In all, with one exception, recovery from derangement produced by the drug took place from three to eight days, and so far as I could ascertain, it appeared to have been permanent. The exception was in the case of a man aged about 22 years. He suffered, within a space of two years, on four different occasions, after a debauch from violent delirium, hallucinations of the senses and homicidal tendencies. On the last occasion recovery took place partially, and for a short period the affection ultimately merged into a form of homicidal mania. In this man's family there was no hereditary taint of insanity, and it did not appear that he indulged in any other form of intemperance."

"I am aware a belief exists with many natives to the effect that long-continued and excessive use of the drug has a tendency to produce insanity; but then I have never found that they attributed to other forms of intemperance any influence in the production of the insanity, and it appears to be the case that the majority of those who use the drug are also addicted to other forms of intemperance. In three epileptics I observed abstention from the drug was followed by improvement, its use caused a more frequent recurrence of seizures, and they lasted longer."

The Deputy Commissioner of Hardui says:

Hardui Deputy Commissioner's report.

"I have failed to elicit any reliable information from the magistrates in this district on the subject of the effects produced by the abuse of ganja, and I have little or no personal knowledge of the matter.

"A few months ago a man was brought in by the police as insane and was so treated for three or four days when he recovered, and it was ascertained that his temporary loss of reason was caused by, I suppose, an immoderate consumption of bhang.

"The Civil Surgeon, in a letter to the Sanitary Commissioner, No. 249, dated 14th November 1871, reported that ganja, bhang and charas were extensively used by the people of this district.

"The Thakoors used the drug in moderation and the Mahomedans in excess. If the habit of smoking ganja is contracted early in life, the sudden withdrawal of the drug induced, the civil surgeon observed, symptoms of incipient insanity, and he expressed a belief that the majority of the cases of insanity which came under observation are due to the abuse of Indian hemp.

"This officer has been in this district some years. The subject is especially within his province.

"The stray cases that may fall under a magistrate's observation cannot, for want of scientific investigation, afford very valuable material for a confident opinion.

"Natives generally seem not to have noticed any evil permanent effect from the abuse of these drugs.

"If I can venture to give an opinion, I should say that the habitual use of any drug of so dangerous a character that, if used immoderately, it produces temporary insanity, must have a deleterious influence on the brain, ending with permanent loss of reason.

"I do not think that the use or abuse of ganja or bhang has any perceptible influence in exciting to violent crimes. The causes of violent crimes are ascertainable, and among them, except perhaps in extremely rare and exceptionable instances, the influence of these drugs cannot be discovered.

"The criminal classes, simply because they belong to an evil, unlawful, and degraded class of society, indulge the most in these as well as in other noxious practices.

"Restricting the use, then, of ganja and the other preparations of hemp would, I believe, have no perceptible effect in diminishing crime otherwise than by improving the moral disposition of the portion of the criminal classes that indulge in their use. Indirect and little as such an effect may be, its importance should not be underrated.

"If practicable, I think it would be better to prohibit the cultivation of the plant than to enhance the duty upon consumption. Under both methods there would be the same effort to cultivate illicitly; and as there seems to be no beneficial uses for this plant and its preparations, there can be no good grounds for allowing it to be cultivated at all.

Kheri Deputy Commissioner's report.

"I have consulted the officers indicated in your docket relative to the effect of the habitual use or abuse of ganja, and their opinions are briefly as follows:—

Civil Surgeon's statement.

"The Civil Surgeon says he has seen two or three cases of temporary insanity, believed by himself to have been caused by the abuse of bhang or ganja, though in each case the fact was denied by the patient, who in every instance got better in a few days.

"The District Superintendent of Police offers his opinion that the use or abuse of ganja does not produce insanity or other dangerous effects, such as the committal of serious criminal offences, grounded on the result of his inquiry that none of the persons who have been sent up during the past year as insane used ganja at all, and only a very small minority of the offenders in serious criminal cases were reported to have been accustomed to use ganja occasionally. All thanadars and inspectors in the district are unanimous in their reports on the subject.

District Superintendent's opinion.

"The Extra Assistant Commissioner would advocate the reduction rather than the enhancement of the duty on these substances, as the latter would have the effect of increasing the offences of smuggling the product of the wild plant, or drive consuuers to resort to the use of dhatura seed, which is worse in its effects than ganja.

Depnty Commissioner. "I have nothing to add of my own experience."

Commissioner's opinion. In his own Court Commissioner has seen more than one instance in which the criminal pleaded, in excuse or explanation of violence or murder, that the crime was committed when under the influence of bhang; and there is in his mind no doubt that the use of the drug operates much as intoxicating liquors do in England, by stimulating the passions and weakening the power of self-control.

In this way a crime is often committed under the influence of bhang which, without it would not be committed at all; because when the reason is disordered by the drug, the temptation to the crime becomes stronger, the failing courage receives an artificial support, the prospect of punishment becomes dim or fades out of sight altogether, and the moral powers of resistance and self-control are enfeebled or lost. But further than this, so far as Commissioner's experience goes, the use of intoxicating drugs does not create insanity, temporary or permanent.

He would not advocate an increased duty upon the drugs now in use because the consumers will certainly be driven by the scarcity to use as substitutes drugs of, if possible, still more poisonous properties.

Already the high duty has induced the people in some instances to use the dhatura in place of bhang, and bad as the latter is, the substitute is infinitely worse.

No. 351, dated 15th February 1872. Sanitary Commissioner states that he has asked for the opinions of all the health officers of the province on the subject. Many of them simply state that no cases of insanity produced by the preparations of Indian hemp have been observed by them.

Dr. Bonavia says that he has ascertained that a very large proportion of the people of Lucknow drink bhang at least once a day, more especially in the winter, but he has not been able to trace any case of insanity to the abuse of bhang, ganja or charas.

Gonda. The Health Officer of Gonda states that the inhabitants of the northern parts of the district indulge much in the use of ganja and bhang, but he has not been able to find that the abuse of the preparations of Indian hemp causes insanity. An employé of the Bulrampore Maharaja said that he did not know of any instances in which such a result followed.

Faizbad. Dr. A. Cameron, health officer, has had insane persons under his care who . who were addicted to excessive ganja-smoking, and he finds mention several times in records of lunatic cases kept by his predecessors of the patients having been ganja-smokers. He adds—

"I am not aware that the connexion has ever been thoroughly and satisfactorily established in any of these cases, but I have more than once discharged such cases cured after only a short detention during which they were deprived of the drug."

Sanitary Commissioner. In the Lucknow Lunatic Asylum persons said to be addicted to the abuse of the preparations of Indian hemp are often admitted, and cases similar to those referred to by Dr. A. Cameron are not uncommon there.

Indian hemp produces a peculiarly exhilarating form of intoxication, which often induces people while under the influence of it, especially beginners, to behave in the most extravagant manner.

It is probable that persons whose minds are unsound already may occasionally, after indulging in ganja or bhang to excess, manifest symptoms of insanity which

which make it necessary to put them under restraint till the effects have gone off.

In Sanitary Commissioner's opinion, ganja, bhang, and charas no more produce insanity than alcohol does, and as an intoxicating drug Indian hemp would appear to do less harm to the constitution.

Dr. Chevers, in his "Medical Jurisprudence," mentions that he has never been able to perceive any ill effect from sudden discontinuance of the habit of ganja-smoking, such as the delirium tremens which is liable to attack an habitual drunkard deprived of his alcohol, and this observation is confirmed by the experience of others.

No. 681, dated 20th February. Commissioner, Faizabad, submits abstract of reports from Deputy Commissioners.

Faizabad. Deputy Commissioner, Faizabad, merely forwards copies of Civil Surgeon's and District Superintendent's replies, and states that he has no personal knowledge of the effects of the use or abuse of ganja.

Deputy Commissioner, Baraich, states that from inquiries he has made, and from a report from the District Superintendent, it is evident that abuse of ganja does not produce insanity; and quotes from Mr. Smith's report as follows:—

"Considering the large number of persons there are who smoke ganja, the doing so has not had a bad effect upon them as any other drug. I have not discovered one instance of madness brought on by smoking ganja; not a single person who is now insane in this district, and about whom inquiries have been made, appears to have become insane from smoking ganja; nor can I discover that of the insane persons there are any whose fathers were great ganja-smokers. The opinion of all natives is that ganja alone does not bring on insanity."

Gonda. The Officiating Deputy Commissioner states that the replies by natives to questions asked them on the subject of the supposed pernicious effect of ganja and bhang are exceedingly vague and contradictory.

The whole question appears to be one of degree. Ganja smoked immoderately is admittedly bad; smoked in moderation it has no evil effect. It is alleged by some persons that abuse of these drugs tends to destroy virility. But no evidence or instance has ever been adduced by those who have been questioned in support of their vague assertions. Bhang, in the green state, is undoubtedly useful for cattle on account of its stimulating and nerving qualities.

Commissioner promises further information.

No. 13-778, dated 26th February 1872. Officiating Inspector General of Police forwards copies of replies from Major Sharpe, Mr. Garstin, Inspector Ram Narain, and Mr. Hannah. He is himself of opinion that the constant and excessive use of ganja would produce insanity in the same way that the constant and excessive use of ardent spirits produces delirium tremens, and eventually madness.

Colonel Barrow believes that a man under the influence of bhang would be more likely to commit a violent crime than one not so influenced; but in the course of his experience as a police officer he can recall but very few cases of violent crime which have been committed under its influence; and his own observation does not lead him to think that the interference of Government is necessary to restrict the consumption of ganja, and the plant is so indigenous that he doubts if any restriction to its cultivation would be of much avail.

Major Sharpe submits the following extract from Deputy Commissioner's report on the same subject, which, he says, will give the substance of what he "must have written":—

"The District Superintendent of Police, Major Sharpe, considers that their effects are as bad, if not worse than those caused by opium, and that any restriction on the sale of ganja would be very beneficial; he cannot say whether criminals apprehended for theft, &c., are generally bhang-takers or not; but all his inspectors and police officers are unanimous in opinion that the prevalence of the disease of 'dumma' or asthma is due to bhang, and he believes it is one of the most deleterious drugs that can be taken."

Mr. Garstin. Reports that during his tour he made careful enquiries as to the alleged influence of ganja and bhang in exciting to violent crime.

The general opinion appears to be that the intoxicating preparations of hemp rather deaden than excite the senses, though he is of opinion that the effects vary according to different constitutions; for it is well known sometimes to produce a frenzy and violent passion which, however, only lasts for a short time, leaving those who swallow the poisonous drug in a state of languor and imbecility, until a renewal of the dose revives the spirits.

The frequent use of the drug shortens the lives and enfeebles the constitutions of its victims; it apparently serves no good use, and is not, like opium, valuable for medicinal purposes.

He has spoken to and seen a great number of ganja-smokers, who appear alike shattered in mind and body.

Almost all admit that the practice is as useless as it is vicious, some of the poorer classes alleging that it is a preventive to rheumatism and the like, the fact probably being that it deadens the senses to cold or fatigue.

A law absolutely prohibiting the cultivation of the plant would hardly be expedient, though a considerable enhancement of the duty on such preparations as ganja and bhang would result in no inconvenience to anyone and be of great public benefit.

Inspector Ram Narain, Officiating District Superintendent of Pratabgarh. States that in his opinion the offensive smell from smoking ganja and bhang does not produce insanity, for the intoxication caused by them does not last longer than two hours.

By the word insanity he understands that a person is mad for life or for some years; this, however, bhang and ganja does not produce, and he has not yet heard of such an instance.

Mr. Hannah, Superintendent Inspector General's Office. States that the constant use of bhang does not seem to leave any very evident marks on the individual constitution, and, judging from the personal appearance of those who use it, does not seem to impair mental or physical development, rather it seems to foster the growth of the body, though this may be dependent largely on the circumstance that those who use it are well-to-do, never suffering from any privation in the matter of food, &c.; they are not exposed to the inroads that the constant use of stimulants makes on both mind and body. In comparison with opium and ardent spirits bhang is innocuous, and its effects are apparently only temporary. In its immediate effects bhang is strongly stimulant, exciting the imagination without influencing the grosser passions, soothing the care-worn and depressed, and enabling individuals to look with complacency upon those circumstances of life which filled their minds with grief and care in their sober moments.

With an ardent, excitable temperament, no doubt the use of bhang would lead to the commission of crime under its excitement; but as a rule the classes who use this drug are not those so endowed by nature, except the Chatris and Thakoors.

The effects of ganja are more destructive even than those of opium and spirits, perhaps partly because the classes who use it are just those who suffer most from the vicissitudes of the weather, the exposure and privations inseparable from their particular callings. The drug is smoked, and its constant use is soon apparent on the body,—the limbs become attenuated, the shoulders and chest drawn forward and inward, and very soon disease of the respiratory organs sets in in some form or other. Chronic asthma being one of these, the mental faculties do not long escape the poison taken directly into the blood through the lungs; the appearance becomes stupid and dogged, the eyes are bloodshot, and the continued use of the drug brings on permanent imbecility, its early use being characterised by stolidity and then going on to an utter inability to comprehend the most simple ideas, the mind being gradually but hopelessly and permanently impaired. Where the drug has been excessively used, instead of moderately and habitually, the body has not had time to receive injury; but the brain and mental powers have been directly

directly and violently disturbed and more or less permanently injured, the effects being either temporary or incurable lunacy. Many of the male occupants of the lunatic asylums are the unfortunate victims of this drug. It is also alleged that the effects of the drug when used immoderately, do not confine themselves to the individual alone, but are also hereditary, exhibiting their presence in idiocy and lunacy.

The use of ganja is immediately to fire the animal passions, and it is therefore no doubt an incentive to violent crime; this, however, must depend largely on the idiosyncracies of the individual and the inducement to such from his condition of life or his particular calling.

Charas, ganja, and bhang are the extract, dried flowers and dried leaves of one and the same plant; the first is expensive, and thus its use is under some restraint; the use of the others is almost uncontrolled, and will be always so on account of the facility of its cultivation, or rather from the plant requiring no cultivation at all. It will grow in any nook or corner out of the reach of observation, and a single plant would supply the wants of a large number of persons. This being the case, no excise law that could practically be worked out would reach or restrain its cultivation short of the entire prohibition of its cultivation (under heavy penalties) by private individuals, and even then there can be no doubt but that it would be still cultivated clandestinely in the many thousand villages of the province.

Officiating Commissioner, Sitapur, sends copies of reports from the district superintendents of Kheri and Sitapur, regarding the criminal lunatics Cheda, Gunga, and Doond, who, these officers state, committed the offences with which they were charged while in an unsound state of mind, that the cause of insanity cannot be ascertained, but that they were not in the habit of taking intoxicating drugs, and that their blood relations do not appear to have ever been afflicted with madness.

No. 1028, dated 15th March, 1872.

Mr. Ousley forwards reports from the Deputy Commissioners of his division.

The Deputy Commissioner, Unao, believes that there are no sufficient reasons for supposing that the abuse of ganja *per se* produces insanity.

Mahomed Buksh, a native doctor in the Unao district, states that, during his thirty years' experience, he has never found any person go mad from the mere use of ganja or bhang. Excess of bhang produces a torpid state of the mental powers, and excess of ganja leads to corruption of the blood, irritability of temper, and a peculiar wildness of thought; madness results only when there is a predisposition to it.

The Deputy Commissioner of Barabankee says that he cannot speak from personal knowledge of the effects of ganja on the system, but he believes that the use of ganja and other preparations of the *Cannabis Indica* or *Cannabis Sativa* affects the brain, and keeps a person in a state of unhealthy mental excitement. The native gentlemen consulted by the Deputy Commissioner told him that ganja taken in excess produced insanity.

Dr. Kidd, at Barabankee, believes that the abuse of ganja invariably ends in mania.

The Deputy Commissioner, Lucknow, says that two out of the three criminal lunatics belonging to his district in the lunatic asylum were smokers of ganja.

Commissioner is unable to say from personal observation what the effect of the use of ganja on the system may be, its immoderate use like the use of all stimulants is doubtless excessively hurtful to the mind and the nerves; but he believes that there is much weight in a paragraph of Dr. Cannon's report for last year on the Lucknow Lunatic Asylum. He writes:—

"I beg to state I am entirely of Dr. Payne's opinion, that the excessive use and abuse of narcotics and stimulants amongst the insane quite as often (and much more frequently) follows some aberration of the mind or depressed state of the nervous system, as that these excesses are the origin of insanity."

Commissioner, Lucknow, states that of the seven lunatics in the statement which accompanied this office No. 5677, dated 20th December, three belonged to the Lucknow district, viz., Nos. 242, 178 and 236, regarding whom the Deputy Commissioner reports

No. 1359, dated 3rd May 1872.

that Ramdar Khan (242) is a violent lunatic, was a vagrant beggar, that he was in the habit of drinking country liquor, and was a smoker of ganja and eater of bhang. He ate little food, only as much as he could get by begging, but drank, smoked and ate bhang to excess.

Thanna (178) described as idiotic from excessive use of spirits. He did not eat opium but drank country liquor and tari (palm juice) and smoked ganja to excess. He ate little, and was habitually intoxicated. In the cold season he became crazy for two-and-a-half months at a time.

Ram Sewuk (236) is reported by the police officer to have been a mad devotee, whose madness was caused by religious excitement, and not by the use of intoxicating drugs.

Chedi, No. 55, was from Pratabgarh, and died on 18th December 1871, and Buldeo, No. 243, came from Hardui.

As regards Heeralal, No. 42, the Deputy Commissioner, Barabankee, states that there was nothing in the proceedings to show that the man had lost his mind from the use of intoxicating drugs.

Commissioner can give no further information than that contained in his No. 950, dated 22nd ultimo, on the subject of the effects resulting from the use of ganja.

In continuation, Commissioner, Lucknow, forwards a report from Kalb Ali Khan, Extra Assistant Commissioner, Unao, stating that Bhowani (No. 1, and last but one on the list) was in the habit of using ganja, bhang and liquor to excess, that he consequently became insane some time ago, and that four days prior to the murder which he committed he indulged in an unusual quantity of ganja, and having lost his senses bit his wife's nose.

No. 1386, dated 7th May 1872.

The people of his village are of opinion that excessive use of the drug was the cause of Bhowani's insanity.

Commissioner, Faizabad, embodies the replies of Deputy Commissioners, Gonda and Baraich.

No. 2081, dated 31st May 1872.

Gonda. Deputy Commissioner submits copy of report from Civil Surgeon, stating that—

"I have made inquiries into the antecedents of the lunatics at present in the Gonda jail.

"The mother and cousin of Sukti Brahman state that he first showed signs of insanity about three months ago, that they found themselves quite unable to control him. On one occasion he set fire to his house; that he had never made use of ganja or bhang, but that he occasionally indulged in tobacco in the form of snuff. The lunatic gives the same account of himself.

"The brother of Jhagrabari states that Jhagra first showed signs of insanity about four months ago, that he never indulged in ganja or bhang, but that he was in the habit of smoking tobacco. The lunatic says that he was in the habit of smoking ganja, and that smoking was his life. The brother is very positive in his statement that Jaghra never did smoke ganja.

"The lunatics have been medically treated to a certain extent, but moral treatment is impossible except in a proper asylum, where it is hoped these men will soon be removed."

Baraich. The Officiating Deputy Commissioner states that, as the criminal lunatics referred to did not belong to his district, no action was taken, and the papers were consigned to the records. The civil surgeon of Baraich reported that he was not prepared to give an opinion on the subject. The Deputy Commissioner refers to his original report which has already been embodied in Commissioner's No. 681, dated 20th February last.

The Deputy Commissioner, Faizabad, has been urgently takeeded.

Commissioner, in reply to reminder, sends copy of docket from Deputy Commissioner, Faizabad, who states that nothing can be ascertained of the antecedents of Rampershad, who was a vagrant. That Kareemun Shah, although admitted into the asylum in 1867, was not, it is believed, sent from Faizabad as lunatic, for he was sentenced in July 1865, under Section 391, and transferred to the Lucknow jail, where he became insane.

No. 2440, dated 25th June 1872.

Further report promised. Enquires if further particulars about Runsoor can be given, and states that his residence ascertained, inquiry would be facilitated.

Commissioner,

No. 2571, dated 1st July 1872.

Commissioner, Faizabad, forwards copy of docket from Deputy Commissioner, Faizabad, who reports that from inquiries made in Kareemun's village, he does not appear to have been addicted to the use of either ganja or bhang, that the only intoxicating substance he was known to be partial to was tari at its proper season, and that the man never displayed any symptom of insanity before his apprehension.

No. 3069, 53 G., dated 3rd August 1872.

From the Honourable *E. W. Ravenscroft*, Acting Chief Secretary to the Government of Bombay, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

I am directed by the Honourable the Governor in Council to acknowledge the receipt of your letter No. 339, dated 10th October last, relative to the effects of the use and abuse of the several preparations of hemp and the alleged influence of bhang and ganja in inciting to violent crime and insanity. In reply, I am directed to forward to you the papers noted in the margin, containing the opinions of the several officers who have been consulted on the subject, and to state that, in the opinion of this Government, the restrictions which at present exist upon the sale of bhang and ganja should be preserved, and that they should be treated as other intoxicating drugs or spirits, and be made subject to a duty, but there appears no occasion, so far as this Presidency is concerned, to take measures for the limitation or prohibition of the cultivation of the hemp plant.

Letter from the Health Officer for the city of Bombay, in charge of the office of Municipal Commissioner, No. 5595, dated the 28th November 1871.

Letter from the Commissioner in Sind, No. 1941, dated the 28th December 1871, with enclosure.

Letter from the Commissioner of Customs, No. 108, dated the 11th January 1872.

Letter from the Police Commissioner, S.D., No. 718, dated the 10th February 1872, with enclosures.

Letter from the Inspector General, Indian Medical Department, No. 527, dated the 12th February 1872.

Letter from the Police Commissioner, N.D., No. 959, dated the 19th February 1872.

Memorandum from the Commissioner in Sind, No. 207, dated the 17th February 1872, with enclosures.

Summary of replies of judicial and police officers.

No. 5595, dated 28th November 1871.

From *T. G. Hewlett*, Esq., Health Officer, in charge of Office of Municipal Commissioner, Bombay, to the Chief Secretary to the Government of Bombay.

I had the honour to receive Government Resolution No. 3118 of 1871 (General Department), and in accordance with the terms thereof, beg to state that I have examined the mortuary tables for the last 10 years and do not find any death within that period ascribed to the use of ganja or bhang. This result is further confirmed by searching the records in the coroner's office, as no inquest has been held in that time, or any person alleged to have been poisoned by either one or the other preparation.

No. 1941, dated 28th December 1871.

From Colonel Sir *W. L. Mereweather*, K.C.S.I., C.B., Commissioner in Sind, to His Excellency the Governor and President in Council, Bombay.

With reference to Government Resolutions Nos. 3118, dated the 27th October 1871, in the General Department, and 4464 of 11th November 1871, and to the Memorandum No. 5020 of the 14th instant, Judicial Department, calling for an early reply to the same, I have the honour to state that I have not yet received answers from all the officers whom I thought it desirable to consult, but I append a précis of those replies which have been received, from which it will be seen that excepting Dr. McRury, who has been in Sind but a short time, there is a general unanimity of opinion that the use of bhang, ganja, or opium in this province

is not productive of violent crime or of insanity. I entertain the same opinion, and do not consider that there is any sufficient ground for restricting the use of the hemp plant, or of limiting its cultivation.

2. A précis of further replies which may be received by me on this subject will be submitted to Government.

Précis.

Political Superintendent, Thur and Parkur, dated 9th November 1871—Major Tyrwhitt.

Reports that ganja and bhang are not much used in his district, and indulgence in them has never produced any dangerous effects so far as he has noticed.

District Superintendent of Police, Kurrachee, dated 13th November 1871—Colonel Marston.

States that bhang is most extensively used by the people of Sind; but the decoction which is drunk is not much more hurtful than beer. That ganja is smoked in a hookah, but the use of it is not general. Does not consider that the use of the preparations of hemp tends to insanity or the commission of violent crime, although a man bent on the commission of a violent crime may occasionally stimulate his courage by an overdose of bhang.

Superintendent of Jail, Hyderabad, dated 23rd November 1871—Dr. Holmested.

States that in and about Hyderabad ganja is but little used, but bhang and charas are largely consumed both by Mussulmans and Hindus, but more so by the former, and that many women resort to bhang, especially prostitutes. From inquiries made by him, it appears that these drugs alone rarely incite to crime or cause insanity. They rather cause powerlessness and cowardice. Hard drinkers of bhang, however, add to the beverage dhatura, and then imbecility will in course of time occur. Is against any increase of duty or prohibition to cultivate the drugs, the population being so poor and steeped in hunger and nakedness that the drugs are almost a necessity of life.

Superintendent of Jail, Kurrachee, Dr. Hopkins, 30th November 1871.

Is of opinion that violent crimes in Sind are most frequently the result of jealousy and cannot be attributed to the use of stupefying drugs.

District Superintendent of Police, Hyderabad, 1st October 1871—Captain Crawford.

Reports that he has never found by experience that in Sind the abuse of ganja or bhang has had any influence in exciting persons to the commission of violent crime, and that in his opinion a moderate use of the drugs is the reverse of hurtful to the poorer classes, who are often indifferently fed and clothed.

Superintendent of Jail, Shikarpur, 9th December 1871—Doctor McRury.

States that the inhabitants of Upper Sind are addicted to the abuse of the several preparations of Indian hemp, and that in his opinion prohibitory measures should be adopted. Considers the abuse of bhang and ganja injurious to the body and has a tendency to induce mental unsoundness or excite to violent crime.

No. 108, dated 11th January 1872.

From *L. Reid*, Esq., Commissioner of Customs, Bombay, to the Chief Secretary to the Government of Bombay.

I HAVE the honor to acknowledge the receipt of Government Resolution No. 3118 of the 27th October last, forwarding copy of Government of India's letter No. 339 of the 10th idem for consideration and report in regard to the effects of the use or abuse of the several preparations of hemp.

2. In reply, I have to state, for the information of Government, that the manufacture and retail sale of ganja is regulated under a license system, which in the mofussil is administered by the District Revenue Officers under Section 10 of Act III. of 1852, and in the town of Bombay itself by this Department under Act XXXIV. of 1857.

3. In this Presidency ganja, otherwise called bhang, is used as a drug in smoking mixed with tobacco. There are other preparations made of this drug called "majum" and "subjee." The former is made in cakes by mixing various kinds of spices therewith, and is used as intoxicating confectionery, while the latter is a liquid preparation, supposed to have cooling effects and used as an agreeable beverage.

4. This

4. This drug, when smoked, or its preparations eaten or drunk in excess, has an intoxicating effect, and its influence no doubt is capable of exciting to violent crimes like other intoxicating preparations taken in excess; but in my personal experience, cases are very rare in which the abuse of the drug has tended to serious results.

5. In this Presidency the ganja appears to be chiefly used by "gossavees," "faquirs" and other mendicants, generally of a low class.

6. In my opinion, there seems no necessity for having further restrictions imposed on the use of ganja than those which now exist.

No. 718, dated 10th February 1872.

From *W. H. Havelock*, Esq., Police Commissioner, Southern Division, Bombay, to the Chief Secretary to the Government of Bombay, General Department.

WITH reference to the Government Resolution, No. 3118, dated 27th October 1871, I have the honour to state that, having received a similar call for a report from the Secretary to Government in the Judicial Department, I submitted, after consulting the District Superintendents of Police in the Southern Division, the result of my inquiries as to the use and abuse of the several preparations of hemp in a letter to Government in that Department, No. 171, dated 27th January 1872, copy of which and of its enclosure I beg to append to this letter.

2. The reports of the Collectors, Southern Division, to whom also a reference was made on the subject consequent on receipt of the Government Resolutions cited at the beginning of paragraph 1 above, do not afford any additional information to that already reported by me, and in fact, are generally of the same purport as the reports of the District Superintendents of Police. Copy of a memorandum from the Hoozur Deputy Collector of Rutnagerry, forwarded by the Collector of that district, as containing a recital of some instances in which the ill effects resulting from the abuse of ganja have come under the personal observation of Mr. R. N. Dugla, is, however, appended for the information of Government.

No. 171, dated 27th January 1872.

From *W. H. Havelock*, Esq., Police Commissioner, Southern Division, Bombay, to the Acting Secretary to the Government of Bombay, Judicial Department.

I HAVE the honour to reply to the Government Resolution, No. 4464, dated the 11th November 1871, calling for a report on the subject of the effect of the use and abuse of the several preparations of hemp, and the effect of ganja and bhang in exciting to the commission of violent crime.

2. I deemed it desirable in the first place to obtain the opinions of the local officers, and the following is the substance of the reports received by me up to date.

3. Captain Daniell, District Superintendent of Police, Ahmednuggur, cannot call to mind any cases of violent crime committed by any person under the influence of ganja or bhang. He has consulted his most experienced officers with the same result, and he adds his opinion that no measures for restricting or prohibiting the production or use of ganja or bhang are required in the Ahmednuggur District.

4. The District Superintendent of Police, Canara, Captain Wise, has not himself known of any man who, having indulged freely in ganja, has afterwards become mad, as he has not had the opportunity of making such observations, but, frequently, when making inquiries about madmen who have come under his notice as to the cause of insanity, he has received the answer that "he formerly took much ganja." This, Captain Wise remarks, is a very common answer, and natives consider it quite sufficient to explain the cause of madness; ganja

and bhang are, however, not much used in the Canara district. In the larger towns, from information obtained, he considers the average number of consumers of these drugs to be about 10 per cent. of the population. During Captain Wise's experience in the Police, he has not found that the regular consumers of ganja and bhang are given to committing violent crime. Men generally take these drugs until they are in a half stupid state, and not to excite themselves. He is aware that a man who has committed a violent act, run amuck, &c., is always said to be under the influence of bhang, and this may be the case, but Captain Wise doubts very much if such a man is one who is always in the habit of taking it, and rather thinks that in such a case it is the first occasion of his ever having been under its influence. Captain Wise is finally of opinion that the regular ganja or bhang consumer is a timid, harmless and very useless individual, who is ever in a half-stupid state.

5. Colonel Thomas, District Superintendent of Police, Belgaum, reports that the principal preparations of hemp are bhang and ganja. The latter is always smoked but never taken. Bhang eaten with water is called punniah, ghota or subja, and, taken with milk, it is called doodya. It is also eaten in the form of bojya, a mixture of poppy seeds, bhang and other articles pounded. All produce a form of intoxication or temporary insanity, bojya having the greatest effect, but not to such an extent as to excite a man to crime, except when taken in excessive quantity. But, Colonel Thomas adds, this very seldom happens; and as regards the Belgaum district, he does not think there is any necessity for making any change by legislation in the existing system of cultivation of the plant or its use.

6. The Acting District Superintendent of Police, Poona, Captain Daniell, states that no crimes of violence are on record as known to have been committed in this district by persons under the influence of ganja or bhang. His own police experience, and that of his subordinate officers, lead him to the conclusion that no restriction is called for, as regards the Poona district, in the use of the various preparations of hemp.

7. Lieutenant Hay, Acting District Superintendent of Police, Sholapoor, states that the use and abuse of ganja and bhang are not very prevalent in this district, and that the commission of violent crime under the influence of those drugs is of rare occurrence.

8. Major Johnstone, District Superintendent of Police, Rutnagerry, reports from inquiry made that it does not appear that any crime has been committed in this district under the influence of ganja and bhang.

9. Mr. Jones, Acting Superintendent of Police, Kulladghee, reports that from inquiries it appears that ganja is not much consumed in this district. The intoxicants most in use here are toddy and coarse country tobacco. The former, he adds, very often leads to bazaar rows among the consumers; and persons who smoke the latter frequently acquire a permanently 'fuddled' look and become weakened both in health and intellect; but he thinks the mischief ends there. Mr. Jones remarks that, so far as ganja is in use, its effects are the same here as everywhere. It is a fruitful source of insanity, owing, he supposes, to the violent stimulus it exerts upon the brain. Its effects appear to be, firstly, an active excitement of the entire nervous system, during which period, which is not, however, a long duration, any tendency to commit crime would be likely to gratify itself; and, secondly, a sedative effect. Both these effects are, Mr. Jones imagines, agreeable; but as with all stimulants, the after-effects are marked by extreme depression. This leads to a repetition of the dose and the circle completes itself. Hence he concludes that the use of the drug begun, it almost enforces its own continuance, and it assuredly cannot be persevered in without very bad mental and physical results as likely as not to lead to insanity or crime. On the other hand, ganja or Indian hemp possesses many valuable medical properties. European doctors seem to regard it chiefly as a cheap anodyne, useful in neuralgia and nervous affections, but rather apt to be uncertain in its results. The Indian hakeems, however, use it freely in cholera, dyspepsia, dysentery, impotency, and as a nervous stimulant generally, though in view of its powerful narcotic after-effects, the remedy in some of these cases seems rather two-edged. All Mr. Jones has consulted, however, agree that it would

would be a good plan to enhance the duty upon its consumption, as while yet leaving it cheap enough for all medical purposes, it would greatly tend to lessen its consumption as a mere animal stimulant.

10. From the inquiries of the Acting District Superintendent of Police, Sattara, Major Coles, it appears that no crime has been committed in this district under the influence of bhang or ganja during the last five years. Ganja is said to be produced in only one taluka, and about 10 per cent. of the inhabitants of the Sattara district make use of the drug.

11. It will thus be seen that the general local opinion is that the use of ganja or bhang, though in rare cases it may, by abuse, cause insanity, has not been productive of violent crime, and that the effects of these drugs, moderately used, are considered to be generally harmless, though stupefying in character.

12. I append a copy of an opinion given by Dr. Carter, Civil Surgeon, Sattara, on the subject, which will be found interesting.

13. The report of the District Superintendent of Police, Dharwar, has not yet been received, but it seems unnecessary to await it.

P.S.—Since this report was drafted the reply of the District Superintendent of Police, Dharwar, has been received. Captain Bartholomew's opinion confirms that of the generality of officers consulted. He summarises results as follows:—"The effect of the drug is stupefying and not exciting, and deprives men of all wish for active movement. It is not therefore likely to excite men to violent crime, and it is denied that it does so."

Dated 5 December 1871.

Memorandum by *H. Carter*, Esq., M.D., Civil Surgeon, Sattara, on effects of Hemp.

The preparations used are ganja (dried tops) for smoking, and bhang (dried capsules and seeds, &c.) also used in preparing drinks. Charas (resinous matter from the plant) is seldom employed in the Deccan.

2. In the city of Sattara the only licensed dealer estimates his monthly sales at the value of Rs. 100, in addition to which Rs. 15 worth is sold in the adjoining sudder bazar. The price is 2½lb. per rupee, which would give 40,000 doses of ganja for smoking in Sattara town per month, supposing ¼ tola were used each time.

3. All classes of the community make use of hemp, and all castes of Hindus, from the Brahmin downwards, but it is chiefly foreigners, as *purdesis*, and religious mendicants, as bairagis, gossavees, and Mussulman faquirs, who largely indulge, the first-named from custom, the latter from habit, and, it is asserted, for aid in assuming a state of ecstasy. Hemp-smoking appears to be resorted to as a soothing pleasure by strangers from home, by wanderers and the non-domesticated, and by those exposed to inclemencies.

4. The ordinary effects of hemp-smoking are reported to be mildly stimulant and subsequently narcotic. The practice in short corresponds to the combined tobacco-smoking and spirit-drinking indulged in elsewhere, and in general it may be said to be at least no more directly injurious to the body; probably hemp-smoking is less hurtful to the mind. Indulgers in hemp also prefer company, smoking together.

5. A physiological effect is said to be increase of appetite, especially for milk, sugar and ghee, and when the craving for such food, as well as for animal flesh, as mutton, can be satisfied, the frame does not undergo emaciation. The sexual faculties are not greatly affected.

6. Hemp may be taken in the form of a drink, and it is also eaten as a sort of sweetmeat, and then is said to produce more violent effects, such as mania; when smoked, garrulousness, noisiness, the use of abusive terms are the worst effects that commonly arise.

7. A form of insanity, may, however, ensue; thus, during the past year, a young Maratha policeman contracted the habit of hemp-smoking during the wet and cold season at the hills, and in three months began to show signs of mental imbecility, such as torpor, speechlessness, habits of straying, &c., which persisted for about four months, and have not returned since the habits were broken. I have known suicide to follow this indulgence. It is very seldom indeed that convicted prisoners are found to owe their crime to the use of this drug, and the evidence that acts of violence are similarly attributable is of the scantiest.

8. As strictly medical effects may be mentioned derangements of the circulation and respiration. I have known a strong man die in a few hours of acute bronchitis, when the more obvious cause of this complaint was this habit of hemp-smoking, and I am informed that this consequence is not very uncommon, as well as asthma in the aged. The nervous system is doubtless implicated.

No. 149, dated 4 December 1871.

Memorandum by *R. A. Dugle*, Esq., Deputy Collector, Ratnagiri.

Forwarded to the District Superintendent of Police.

2. Independently of the use of bhang and ganja for medicinal purposes, they are used or abused to a large extent as articles of luxury; gossavees and byragis among the Hindus, and faquirs among the Mahomedans, persons who are alleged to have left all wordly concern and who go about visiting places of pilgrimage and subsist by begging, use it openly. Many private persons are known to use it, but secretly.

3. Long and constant use of these articles has produced most injurious effects upon the human system. Delirium and its attendants, self-talking, too much talking, and violent behaviour towards comrades, are the ordinary effects, and I have known instances at Nassick in which a young man, aged about 20, became a harmful insane, and was sent to the lunatic asylum at Puna, where he died, and two others, aged about 30 and 25 respectively, committed suicide by drowning themselves in the river Godavery. Long before death they had left off using these drugs which they imagined produced no intoxication, but the previous use, or rather abuse, had so far deranged their system and brains, that they were inwardly extremely troubled, and life to them became loathsome. Such instances, however, are very rare, and it does not appear to be necessary to adopt any restrictive measures beyond those now in force.

No. 527, dated 12 February 1872.

From *A. Wright*, Esq., Inspector General, Indian Medical Department, Bombay, to the Secretary to the Government of Bombay, General Department.

With reference to Government Resolution No. 3118, dated 27 October 1871, on the subject of the effects of the use or abuse of the several preparations of Indian hemp, I have the honour to report as follow:—

1. Enquiries have been made from officers in charge of lunatic asylums and civil hospitals throughout the Presidency, and the information supplied is almost entirely the result of an examination of the records of these institutions and not of the personal experience of officers from cases examined and noted by themselves.

2. The officers in charge of lunatic asylums are unanimous in opinion as to the injurious influence of the several preparations of hemp, in producing insanity and exciting to violent crime.

3. Dr. Shepherd, Superintendent of the Colaba Asylum, states that during the past eight years 629 patients have been admitted, and of these 70 or 11·12 per cent. are cases which are recorded as resulting from the use and abuse of the different preparations of *Cannabis Indica*.

4. This

4. This opinion is shared by some civil surgeons of great experience, notably by Dr. Wyllie, of Ahmedabad, who states that out of 90 insanes examined on the 1st of April last, 18 are known to have habitually indulged in this drug.

5. But this opinion is not universal.

6. Dr. Sylvester, 1st Physician, Jamsetjee Jijeebhoy Hospital, reports, after examining the records of 16 cases, that the use or abuse of hemp does not, in his opinion, excite to the committal of crime or produce insanity, but rather leads to feebleness of intellect, emaciation, and tuberculosis.

7. Dr. Carter, Civil Surgeon, Sattara, to whom I am indebted for a thoughtful memorandum on the subject, says all classes of the community make use of hemp, and all castes of Hindus, and the practice corresponds to the combined tobacco-smoking and spirit-drinking indulged in elsewhere, and in general it may be said to be at least no more directly injurious. He adds that a form of insanity may, however, ensue, and relates a case in point, and he has also known suicide to follow the indulgence.

8. I think the weight of testimony is in favour of the view that the common and continued use of the several preparations of hemp is decidedly injurious.

9. But I am of opinion that there is not sufficient evidence of a direct kind, being the result of carefully recorded facts, to enable me to state with precision that the effects of this drug are so conspicuously and generally injurious as to warrant exceptional legislative action on the part of the Government.

10. One fact, I would add in conclusion, has come out very clearly from the enquiry into this subject, which is, that the people who indulge most in this drug, and who suffer most from the indulgence, are generally very poor "faquirs," or religious mendicants, so called, and people without a fixed home, or any ostensible means of earning a decent maintenance.

No. 959, dated 19 February 1872.

From *A. Rogers*, Esq., Revenue Commissioner, Northern Division, Bombay, to the Chief Secretary to the Government of Bombay.

I have the honour to acknowledge the receipt of Government Resolution No. 3118, dated 27 October, 1871. I have consulted the magistrates and the superintendents of police, and there is a general unanimity of opinion that in their experience the use of ganja and bhang does not excite to violent crime. One or two officers report that cases have occurred in which bhang has been administered chiefly in the form of sweetmeats to travellers who have afterwards been robbed, but the use of dhatura for this purpose is much more common.

2. Ganja is the prepared pulp of the buds of the plant and is mixed with tobacco for smoking. Bhang is the prepared leaves which grow just under the bud, and is mixed with sweetmeats or drunk with sugar and water. This is principally used by gossavees, bairagis, faquirs, to dull the pain of exposure and starvation, and is moderately used by Brahmins and prostitutes, and almost all other castes to induce a pleasant languor and stupor. A confirmed smoker does not usually exceed three chilums a day. Prolonged and excessive indulgence in the drug is said to induce a mild form of insanity, and casual indulgence to produce intoxication, but not of such a kind as would excite to crime, though it is remarked by Dr. Bainbridge, of Dhulia, that in persons addicted to the drug there has appeared to be a marked perversion of the moral faculties.

No. 207, dated 17 February, 1872.

Memo. by Colonel Sir *W. L. Mereweather*, K.C.S.I., C.B., Commissioner in Sind.

The Commissioner in Sind has the honour to submit, for the information of Government, a further précis of the opinions of several officers in the province, in continuation of his letter No. 1941, dated 28th December, 1871, on the subject of the use of ganja or opium, and its effects in causing the commission of violent crime, or insanity.

Further précis of opinion submitted on the effects of the use or abuse of the several preparations of hemp.

Lieut-Colonel Lambert, Collector of Kurrachee.

Forwards opinions on the subject from Mr. James, Deputy Collector, Schwan, and has nothing to add to them. Similar reports from the deputy collectors of Jerruck and Shahbunder, Mr. Tyndall and Lieutenant Mayhew, give no further information, and are not therefore forwarded. Mr. James states that hemp is used in four forms,—bhang, charas, ganja and majum; bhang consists of the dry leaves mixed with water to suit the taste of the drinker; a very small quantity suffices to infuse several gallons of water; ganja consists of the flowering tops of the plants, which are dried and smoked like tobacco; majum is made of dried leaves, which are soaked in ghee and water; they are then boiled till the water evaporates, and the sediment being strained, is mixed with different substances and formed into a sweetmeat. It is very strong, a tola's weight being the largest quantity that could possibly be eaten at a time. It is considered very aphrodisiac by the natives.

States from careful inquiries made that the effects of the drug are not very injurious; certainly they are in no way to be compared with those of opium; the chief disadvantage arising from much consumption is that the man loses all nerve, not his wits, and in bad cases men become less sharp than before. It is very useful as a medicine, when stimulants are required, and mixed with certain drugs acts as a purgative. It is believed that sudden and enforced cessation from the use of the drug is followed by a severe attack of dysentery. Does not know that bhang incites to crime; persons using it commit crimes like other people, and probably sometimes commit them under the influence of the drug; the action of it is, however, as far as can be learnt, the reverse of what it is generally supposed to be; it deters men rather than stimulates them to commit acts of violence. Consumers of bhang have the same craving for it as those who drink brandy or take opium, absinthium, or similar substances; the craving, however, is not so great as that of the opium-eater, who sometimes dies for want of the drug. If Government wished to raise an increased revenue from it the price should be raised by taxing cultivation. At present the farming of the right to sell it in the chief towns, where the sale is alone permitted, is the only way in which Government get any revenue from it. If the present system were continued, and the cultivator who sows the crop made to pay heavily for a license to do so, the revenue would be much increased; if judiciously done, the consumption would not diminish much. Thinks that a duty, Rs. 5 per maund, which would increase the price by one-half, would be sufficient. Does not advocate restrictive measures against consumption of the drug, it being, perhaps, the most harmless of its class, and if consumers were deprived of it, they might take to liquor or opium.

Lieut.-Colonel Phillips.

Captain Boulton.

The Collector of Hyderabad is of opinion that the use of bhang or opium in Sind does not excite to commission of violent crimes, or that special legislation is necessary to restrict the use or retail sale of these drugs; and forwards the opinion of the Deputy Collector of the Tanda, who states that bhang is used in the preparation of an intoxicating drink, and from ganja a substance is made for smoking in a hooka; the effect of neither is exciting, but soothing and stupefying. Has not heard of the commission of any crimes by a person under the influence of bhang or ganja, and no case has ever come before him judicially; restrictive measures against production and use are therefore unnecessary; the use of them is injurious to health only, and very debilitating, but is harmless in regard to the peace of communities.

Major Dunstable.

The Collector of Shikarpur states that bhang, in the form chiefly used, appears to be as harmless in moderate quantities as malt-liquor, and when taken in excess, not more hurtful than spirits. Ganja and charas are used more by purdasis, than by natives of Sind, and always with a view to intoxication. States that the divisional magistrates do not regard the use of bhang in particular as producing insanity, or the

or the cause of violent crime; but an habitual drinker of bhang, when deprived of his potation, is believed to be irritable.

Mr. Bolton. The Political Superintendent, Upper Sind Frontier, forwards, without comment, the opinion of the deputy collector in the Frontier, who states that the use of ganja and bhang does not generally produce insanity; but in cases of abuse, partial insanity has been known to follow; has no doubt, however, that charas, ganja, and bhang have ruinous effects on the constitution by free use or abuse. Charas is commonly smoked in Hindustan, and both charas and ganja are preparations from bhang, which is greatly used as a drink in Sind; those who drink bhang in large quantites, have a thin, meagre appearance, with hollow eyes and cheeks. Smoking charas and ganja is said to produce violent cough, and eventually brings on consumption.

Dr. Miller. The Deputy Inspector General of Hospitals, after consulting the several medical officers in the Province, states that the records of the Lunatic Asylum do not afford any assistance on the point, whether the use of any preparations of hemp leads to insanity. The sub-assistant surgeon in charge of the Lunatic Asylum states that bhang, when taken alone, does not, saving in exceptional cases, produce mental derangement; he has known hundreds of natives consuming large quantities of this preparation morning and evening, and continuing this practice for years, but none of them, so far as he could learn, ever became insane in consequence; but bhang when mixed with dhatura to enhance its narcotic properties and taken habitually, does certainly lead to mental disorder. Again, mental aberration is a frequent occurrence among those who have recourse to both bhang and opium. Ganja is chiefly smoked like tobacco, and from inquiries it appears that this preparation of hemp is not, particularly in the Hyderabad Collectorate, employed nearly so often as are the others, *i.e.*, bhang, charas, and majum. The class of people who chiefly use these narcotics are Mahomedans. Hindus incline rather to alcoholic liquors when seeking a stimulant; but with Mussulmans, in Sind, the cheapness, freedom from danger of fatal poisoning by an overdose, its unadulterated state, and the facility with which these drugs are procured, compared with opium, have caused them to be generally employed. Their effects medically are various, depending on the sex. Women, especially of immoral character, use bhang and majum pretty freely; they also affect the constitution and habitude of those addicted to them. In some, intense excitement is produced, which continues for hours together; the individual while under its influence, being very irritable and quarrelsome, and quite unconscious of what he does; others become morose and dejected, strange hallucinations are witnessed, and they flee from imaginary terrors and enemies, believing themselves pursued by fire, floods of water, or rabid animals.

Mr. Balkristna.

The habitual use of these preparations, in whatever form, has the effect generally of exciting the worst passions, and leads their votaries to commit crimes of various kinds and degrees, although when offences of a more serious nature are meditated arising from jealousy, hatred, and revenge, opium is more frequently resorted to. In some instances of a sluggish temperament, the long use of these drugs, in whatever form, acts as a sedative, but that they never directly lead to insanity, the evidence is conclusive enough. States his opinion, however, that as the use of this class of narcotics is demoralising, and in many cases fraught with evil to the community at large, it is advisable to throw difficulties in the way of the seller and buyer by enhancing the duties on manufacture and consumption, or limiting the cultivation of the plant, and insisting upon the dealer keeping a list of the names of all purchasers for the information of the Police.

Captain McGillivray. The District Superintendent of Police, Shikarpoor, states that as no statistics were kept in his offices, he is unable to show how the use of intoxicating drugs acts on the brains; has no doubt they are injurious. Is of opinion that a tax on hemp would be a fair source of revenue, and perhaps check consumption.

Dr. Leaby. The Honorary Assistant Surgeon in charge, Sukkur Jail, states that his experience does not lead him to believe that the abuse of ganja often produces insanity or other dangerous

effects. Bhang is very much used by the people of Upper Sind, especially the lower classes. Mahomedans and Hindus are equally addicted to it. Brahmins and faquirs also use it, and women of immoral professions. It is more frequently used in the hot than in the cold season, and is in great demand on festive occasions. Charas is also smoked by some as a rule; those who use it take bhang; its effects are more quickly manifested than those of bhang. Majum, a sweetmeat composed of bhang, sugar, ghee, &c., is manufactured in the bazaars of Upper Sind, and is chiefly used by the wealthier class of people. Ascertains from inquiry that the moderate use of bhang does not injure the health; a liberal indulgence in it causes loss of appetite and thirst; it is denied that it ever causes insanity, or other violent excitement, or that it leads to the commission of acts of violence. It renders a man timid, and more likely to avoid a quarrel than to seek one; no native would think of taking bhang to prepare himself for any act requiring courage and nerve, but would rather resort to spirits or opium for that purpose. States it is not improbable that in many cases the evil effects ascribed to the use of bhang are due to the mixture with other substances. Is informed that a description of bhang, known as khoi-bhang, is obtained from Khorassan, the use of which is followed by maniacal excitement for several hours; this plant is described in the Indian Pharmacopœia (page 180) under the head of *Hyoscyamus Insanus;* the leaves are powdered, seeds of dhatura are sometimes mixed with bhang to render it more stupefying. On the whole, is inclined to think that the use of bhang is not more hurtful than spirits or opium, and that as an incentive to crime it has less to answer for than either of those articles. Dr. Lawrence is said to have published an interesting paper in the Madras Medical Journal (vol. VI., 1884, p. 274) on the prevalence and ill-effects of the use of bhang in the native army.

Summary of replies relative to the use and abuse of Ganja, Bhang, &c., and their influence in exciting to violent crime, received from the Judicial and Police Officers.

The police commissioner of Bombay reports that, as far as he is aware, no case of violent crime has occurred within the experience of the police in Bombay in which the cause has been traced to the influence of ganja, bhang, or any other preparation of hemp.

Surat.—The session judge of this district reports that in the criminal cases tried by him in his district he has not found the abuse of ganja and bhang shown to be the cause of crimes of violence, but intoxication, the result of indulgence in drink, appears to have accompanied, in various instances, the offences of causing hurt and effected or attempted rape.

Ahmedabad.—The session judge of this district reports that he does not remember any criminal cases coming before him in which he had occasion to make any inquiry as to the influence of ganja or bhang in exciting to violent crime, and that his assistant judges report to the same effect also; he is not, therefore, in a position to judge whether it is advisable to restrict in any way the use of those drugs, and states—

"Even if the consumption of these drugs could be virtually abolished by any restrictions, there would still remain many intoxicating liquors which are so cheap that no person need ever have the slightest difficulty in making himself intoxicated if so inclined. In order to be efficacious in the way of reducing crime, restrictions should be placed on all intoxicating liquors or drugs, and that in my opinion would be impracticable."

Thana.—The following are the observations submitted by the judge of this district:—

"1. The practice of smoking ganja and eating other preparations of hemp has existed in India from time immemorial, but is probably less in vogue in the Konkan and Northern Deccan than elsewhere. I am informed in the Thana Collectorate the increase in consumption of intoxicating spirits is diminishing the use of ganja. It is not within my memory that I have ever tried a case as session judge in which it appeared that the offence was committed under the influence of ganja.

"2. Ganja is used, as I am informed, chiefly by faquirs, gossavees, and bairagis, and by the lower class of Mahomedan population. The lower class of Hindus in the Konkan are as a body addicted to the immoderate use of spirits, which are sold at a very low rate.

"3. It would, I think, be desirable so to tax ganja, bhang, and other intoxicating preparations of hemp as to make them expensive. Speaking, however, for the Thana and Colaba portions of my judicial districts, I strongly recommend a much higher excise duty on the manufacture of spirituous liquor. It is within my experience that much violent crime is committed in this district under the influence of drunkenness. The very low price of liquor places its use within the means of the poorest class of the Katkaris, Mhars, Mangas and Kolis. It is well known the natives of India do not drink in moderation, they look upon the pronounced feeling of intoxication as the value for the money, and when intoxicated do unlawful acts, for which they often afterwards suffer; and which they would not have done if the opportunity of getting drunk had not been as it were offered to them."

Puna.—The judge of this district states that he is unable to furnish any useful information or opinion, as he has no idea that the abuse of ganja produces insanity and other dangerous effects, and cannot recall to mind any case that has come under his cognizance as a judge in which the commission of crime has been caused by the use or abuse of ganja.

Ahmádnagar.—The judge of this district reports that during the years 1869-70-71, no instances, as far as he can ascertain, have come before the session judge of persons having been stimulated to crime by the use of ganja or noxious preparations of hemp, and believes that the consumption of bhang and kindred drugs is comparatively small in his district; and states that instances occasionally occur of intoxicating drugs being administered to others, to faciliate the commission of crime by the administering person, and states two cases which appear on the records of his court of this description.

Belgaum.—The judge of this district reports that he is not in a position to give any opinion on the questions raised in the letter from the Government of India, as, since the establishment of his district in 1869, no criminal cases have come under notice in which ganja was used. The acting senior assistant session judge reports to the same effect.

Dharwar.—The judge of this district reports that since 27th August 1870, when he took up his appointment, only one case has come before him in which the crime (arson) was clearly traced to the habitual use of ganja by the accused, and states that the records of his court afford no information as to the effect of the use or abuse of the several preparations of hemp on crime in his district; that he is unable to give any information from personal knowledge, and consequently unable to offer any opinion as to whether the duty should be increased, or legislation is required for prohibiting or limiting the cultivation of the plant or restricting the sale of the preparations manufactured from it.

Sattara.—The judge of this district reports that he has met with no cases in which the use of bhang or ganja could have been suspected to have excited to violent crime, and that the people of his district, for the most part "Koonbees," are not generally addicted to the use of such drugs, and he remembers to have met with no case of any person who indulged in this habit.

Khandesh.—The judge of this district reports in very much the same way as the judge of Sattara as to the influence of ganja and bhang in exciting to violent crime, and that in his district preparations of hemp are not much used.

Canara.—The judge of this district states that he is at a loss to give any opinion on the subjects raised in the letter from the Government of India, as no cases have ever come under his observation, nor are there any such cases to be found on the records of his court.

Ratnagiri.—The judge of this place reports that he has no personal knowledge of the effects of ganja or bhang, and that he has seen nothing to lead him to believe that the consumption of the drug is a probable cause of crime. Forwards extracts from the opinion of his two subordinate judges, and states that, from inquiries made by him, nothing has come to his knowledge which

can lead him to believe that any repressive legislation is required, and that the sale of the drug in his district, he learns, is very small and limited to a few people.

Ahmadnagar.—The magistrate of this district is of the same opinion as the superintendent of police of the district (*vide* paragraph 3 of the letter from the Revenue Commissioner, Southern Division, No. 171, dated 27th January 1872, which forms an accompaniment to his letter No. 718, dated 10th February following, being one of the enclosures to the present communication).

Canara and Belgaum.—The magistrates of these districts are of the same opinion as the superintendents of police of their respective districts (*vide* paragraphs 4 and 5 of the above quoted letter of the Revenue Commissioner, Southern Division).

Puna.—The magistrate of this district reports that he is not aware of the occurrence of any cases in his district in which violent offences have been committed under the influence of bhang or ganja, and he does not, therefore, consider any restrictions on the various preparations of hemp necessary in his district.

Sholapur.—The magistrate of this district reports that ganja and bhang are very little used in his district, and that as an incentive to crime their influence does not appear to be appreciable.

Ratnagiri.—The magistrate of this district considers that the abuse of ganja does undoubtedly lead to insanity, sometimes of a dangerous description, but oftener to a harmless idiotcy. As regards the influence of ganja and bhang in exciting to violent crime, that the evidence is not so clear, and that no such result appears to follow in taking these preparations of hemp; they are not so widely used in the sea-coast as in the Deccan, and the few instances which do occur of their use are chiefly in the case of wandering gossavees and faquirs. He adds, "It is not improbable that persons meditating crimes of violence may fortify themselves by priming themselves with these stimulants, but they are not so notorious for their influence on crime as spirituous liquors."

Kulladghi.—The magistrate of this district reports that he has not been able to discover any instances of the use of ganja and bhang having led to violent crime or any crime at all in his district, and does not consider any restrictions necessary.

Dharwar.—The magistrate of this district reports that very little ganja or bhang is used in his district, and that from opinions received he is led to believe that, unless taken to excess, it has not been known to produce baneful effects; no case of its exciting to violent crime is known to have occurred in his district; and, as far as he is aware, the use of the drugs is confined to low Mussulmans and to men from Hindustan, and thinks probably more reliable information on the point may be obtained from the military and regimental hospitals.

Surat.—The magistrate of this district says that, in the opinion of those he has consulted, the use of ganja and bhang leads frequently to insanity and sometimes, in consequence, to crime, but not to any great extent. His own experience, shared in by others, is that the consumption of liquor in his district renders the consumption of ganja and bhang less common than it is in other districts, and he considers no preventive measures are necessary as regards cultivating the hemp plant.

Ahmedabad.—The magistrate of this district says—

"There is a general consensus of opinion on the deleterious effects of bhang and ganja, even so far as the producing of insanity, but there is no experience of serious offences having been committed under their influence. The assistant surgeon, now acting as superintendent of the lunatic asylum, has reported to the deputy inspector general of hospitals, northern division army, that 'from the history of many of the cases in the asylum, it is more than evident that ganja has been the principal cause of exciting insanity—in some it generally gives rise to acute mania.'"

Kaira.—The magistrate of this district reports that ganja and bhang are comparatively little used in his district, the inhabitants being more addicted to opium than to any other stimulating narcotic. Gossavees, faquirs, and other religious

religious mendicants use ganja and bhang to a certain extent as luxuries. He has no objection to urge against the enhancement of the duty on these drugs. The magistrates under him report that they have no evidence to show that the consumption of these drugs leads to violent crime.

Khandesh.—The Superintendent of Police states that for the past two years the police returns and reports do not show that the use of the different prepartions of the ganja plant has in any degree affected the state of crime in his district; and he is not of opinion that a person using the drug is more likely to commit an offence. The Magistrate of Khandesh, in forwarding copy of the above report, says he coincides in the opinion of the Superintendent of Police.

Kolaba.— The Magistrate of this district reports that from inquiries made by him it does not appear that the crimes of violence occurring in his district can be traced to excessive use of bhang and ganja.

Nassick.—The Superintendent of Police of this district states that almost every caste in his district indulges in bhang, but chiefly byragies, faquirs, gossavees, and all descriptions of beggars, as it helps them to take long journeys and deadens the pain of suffering and starvation. The Magistrate of Khandesh, in submitting the above report, states that the full-power magistrates in his district all say that they have never known a single instance in which violent crime has resulted from, or been attributed to, the taking of bhang or ganja; but it is stated that the use of these drugs is supposed to induce madness; their use is by no means very common in his district; and he considers no fresh measures for the restriction of the growth of the plant or the sale of its produce necessary, as the produce cannot be sold without a licence, and that this fact of itself is a great check on the cultivation of the plant, and Regulation XXI. of 1829 and Act III. of 1852 appear to him to give as much power as is needed to its retail sale.

The Inspector-General of Prisons reports that there are no recorded facts in his department showing the effects of the use of ganja as increasing the criminal population or exciting to violent crime. Most of the Superintendents of Jails write to say that they have no experience as to the extent the abuse of ganja proves an incentive to crime, and few of them seem to have had their attention drawn to the subject; but they attribute the increase of crime much more to the free use of country liquor than to the use of ganja.

No. 3863, dated 31st August 1872.

From *J. Ware Edgar*, Esq., Officiating Junior Secretary to the Government of Bengal, to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce.

In reply to your letter No. 340, dated 10th October 1871, and subsequent reminders, I am directed to submit copies of the undermentioned papers, namely,—

(1) Board of Revenue's Report, No. 377-B, dated 20th July 1871, paragraphs 1—24, with Appendices A and B.

(2) Board of Revenue's Report, No. 328-B, dated 31st July 1872, with enclosure.

(3) Abstract of opinions of local officers on the subject of the effects of the abuse of ganja.

I am also to extract paragraph 18 of this office report* on the taxation of Bengal; that paragraph runs as follows:—

* No. 2359, dated 3rd June 1872.

Paragraph 18.—"Ganja is a preparation from the hemp plant of a highly exciting character. A fixed duty is levied from ganja on a system which is much facilitated by the circumstance that the plant which produces the best drug is cultivated in a manner successful for this purpose only in the Rajshahye district and in part of the adjoining district of Bograh. The cultivation is free from taxation, but the growing crop is kept under supervision of the excise officer. The rules require the quantities cut and stored for sale to be registered. The cultivator can sell only to a licensed

Ganja.

licensed purchaser. The wholesale purchaser having received his licence from the excise officer of his own district, countersigned by the Rajshahye officer, exports the drug under excise supervision, and stores it in his own district still under excise supervision. It is not until he passes it out of his store to the different retail dealers that the excise officer levies the duty at the fixed rate. Up to 1853 the duty on ganja was levied either (1) by selling by auction the privilege by sale, or (2) by charging a fixed duty for each shop under the system described as the daily or monthly tax system.

"From that year a fixed duty of one rupee per seer (of about 2 lbs.) was levied, and the retailer was bound to pay the amount of tax on a certain minimum quantity per month, whether he succeeded in disposing of it or not. That was the system prevailing in 1856-57.

"In 1859-60 the duty was raised to Rs. 2 a seer, but levied only on the actual quantity passed out by the wholesale dealer to the retail shop-keepers.

"In 1869 the system was introduced of charging duty at three different rates, according to the manner in which the plant was prepared and packed, so as to equalise the incidence of the tax on the excisable portion of the plant. The rates fixed were Rs. 4, 3, and 2 per seer. These rates were in force until the beginning of the current year, from which time the rate on that which paid Rs. 2 has been raised to Rs. 2-8 per seer.

"The effect of the measures taken with regard to ganja has been to raise a very much higher revenue while checking the consumption of the drug. In 1856-57 above 17,000 maunds (of 40 seers each) were exported from the producing districts, and Rs. 4,66,965 of duty were paid on the drug; in 1859-60 the exportation had risen to 21,240 maunds, and the revenue to Rs. 6,44,963. In the following year (the duty having been raised from one to two rupees) the exportation fell to 13,000 maunds, but a still higher revenue, Rs. 6,77,000, was raised. During the last five years the consumption has averaged about 11,000 maunds and the revenue about Rs. 10,00,000 (100,000*l.*)

"Lately the tendency appears to be to a rise in the quantity sold, but this is being watched—it being the policy of the Government to raise the duty from time to time to as high a rate as is feasible without giving rise to an illicit trade."

2. The foregoing extract gives a general abstract of the manner in which the ganja revenue is raised, and the first of the appended papers gives a detailed and interesting account of the ganja cultivation and of the ganja revenue. The annexure to that paper gives a brief statement, which perhaps goes much further than any amount of opinions, to show that the ganja revenue in Bengal has been administered so as to raise a large and rapidly increasing revenue from a comparatively small and decreasing consumption of the ganja drug. Thus, in the period from 1853 to 1859, nearly 20,000 maunds of ganja were excised annually, and a revenue of about 4½ lakhs a year was secured. During the period from 1865 to 1870 the annual consumption of ganja has averaged under 10,000 maunds a year, and the average annual revenue has been about 10 lakhs. A part of Orissa is the only tract in Bengal outside the Rajshahye district where ganja is grown and used to any considerable extent for use as a drug.

3. With regard to the questions put in your letter under reply, the Lieutenant-Governor concurs for the most part in the replies given by the Board of Revenue, namely—

Answer I.—The excessive smoking of ganja does harm, and is believed to produce temporary insanity and loss of health. Officers in charge of lunatic asylums very generally believe that a considerable proportion of the lunatics under their charge have gone mad from excessive ganja smoking. Some of these insanes recover after some months or years of enforced abstinence from their favourite drug. At the same time the number of people who are known to go mad from excessive ganja-smoking are extremely small in comparison to the whole of the population; ganja has been getting dearer and dearer of late years, and it may fairly be presumed that even if there were no ganja to be had, a certain proportion of the population would go mad from the abuse of some other drug. A prohibition (on the principle of the Maine liquor law) against the use of ganja in any shape would be difficult to enforce; and if the prohibition were successfully enforced, some other drug would probably take the place of ganja.

Answer II.—The degree to which ganja excites to violent crime is not very clearly made out. It may be, and probably is, the case that men who have decided on committing a specific crime, to be accompanied by danger or violence, do fortify their bodies, or their spirits, or both, by the use of ganja; but it is not proved that the use or abuse of ganja alone disposes men to violent crime. If the intending criminals required a stimulant and could not get ganja,

ganja, they would probably take opium or some other drug. It is probably true that in Bengal criminals may often congregate in, and sally forth from, ganja shops to commit crime; so they do from opium shops or liquor shops in other parts of India, or from public-houses in London. The connection between ganja-smoking and violent crime is not so close or so strong as to warrant our prohibiting the use of ganja on that ground only.

Answer III.—As will be seen from the foregoing paragraphs and from the papers now submitted, the restrictions on the use of ganja in Bengal are very strict. The Board of Revenue and the Government constantly watch the consumption, and from time to time raise the price of (or duty on) ganja, wherever such increase seems possible, without unduly increasing smuggling. The people who grow ganja are under restriction; the wholesale dealers and retail dealers are licensed and watched; and the result, as above submitted, has been that the ganja consumed in nearly the whole of Bengal is now above 10,000 maunds, whereas 15 years ago it was 20,000 maunds. The excise duty on ganja will, perhaps, be still further raised in future years; but for the present it is proposed to leave the duty at its existing figure for the several classes of ganja.

Answer IV.—If, as is supposed to be the case, *carmalin* is the intoxicating or narcotising substance of ganja, then it would seem that the Bengal ganja grown in Rajshahye is not, so far as chemical analyses show, either much more or much less deleterious than the ganja grown in other parts of India. The Rajshahye ganja seems to be of a more equable strength than the ganjas of other parts of India; but this result is precisely what might have been expected from the fact that the Rajshahye ganja is all grown in one corner of a single district, on one system, and on the same soil. The proportion of *carmalin* in Rajshahye ganja is about 5 per cent.; the proportion in ganja grown or used in the North-Western Provinces ranges from 1·4 to 6·2 per cent.; the proportion of *carmalin* in Madras ganja ranges from 1·4 to 14·3 per cent.; the average of three specimens from the Bombay Presidency yielded about 7·5 per cent. of *carmalin*.

4. The Lieutenant-Governor regrets that he cannot satisfactorily explain why the Rajshahye ganja is so particularly acceptable all over Bengal. During the last week he has been on tour in the Rajshahye district, and has made such inquiries as he could from the officers on the spot. All he could ascertain was that the Rajshahye ganja plant does not grow to so great height as the same plant in other parts of India; the crop is confined to a small corner of the district, and the cultivation is very carefully carried on at a great expense and with some science, the male plants being preserved and the female ones destroyed. The Lieutenant-Governor at present has no means of judging why the Rajshahye plant is more acceptable—if it really be more acceptable—to ganja consumers than the ganja of other parts of India. But he inclines to think that the Rajshahye product is a finer and better grown drug than that produced elsewhere. He can only attribute the success—for, from an excise point of view, it is a great success—of the Bengal system to the Board of Revenue having at the outset fixed on the right district for encouraging the production of ganja, to their having kept the excise duty low at the outset, and to their having raised it gradually as the demand required. Some part of the success is, no doubt, due to the Bengalees paying more respect to Government regulations and rules in matters of this kind than they have sometimes been supposed to yield.

EXTRACT from a letter from *F. B. Peacock*, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces, to the Officiating Secretary to the Government of Bengal, Revenue Department, No. 377-B., dated Fort William, the 20th July 1871.

Paragraph 1.—I am directed to acknowledge the receipt of Mr. Under-Secretary Wilson's letter No. 1913, dated 25th May last, in which the Lieutenant-Governor requests to be furnished in somewhat greater detail than is given in my letter No. 212-B., dated 29th April, with an account of the system under which ganja, taree, and pachwai are managed, as well as with certain information regarding the monthly tax system.

2. In reply, I am to submit the following report with regard to those articles, following the order in which they are enumerated above, and premising that much of the information respecting ganja herein contained was furnished to Government by the Board in their letter No. 89 of 5th February 1861. In order, however, that His Honour may have before him in a complete form the information he requires, such portions of that letter as were necessary have been embodied in the present report.

3. Of ganja, which is the male plant of the hemp, there are two kinds known in Bengal, one being very superior to the other. The first is largely cultivated in the districts of Rajshahye and Bograh, and in those districts only; the second is the produce of the Gujrat, in the Tributary Mehals of Orissa, and to a small extent of garden cultivation in the regulation districts of that province, particularly Pooree.

4. The plant in Rajshahye and Bograh is sown about August and cut in January. When prepared for sale, it is tied in bundles and conveyed to all parts of the Presidency by wholesale merchants or licensed retail vendors, under rules which will be more particularly alluded to further on. There are three different sorts of Rajshahye-grown ganja sold, on each of which a separate rate of duty is levied as shown in the margin; first, flat ganja, which is the plant dried as grown in its natural shape; second, round ganja, so called from the appearance which the rolling of each branch in the drying process, and the simultaneous removal of the thickest portions of the wood, gives it; third, rora or chur, which is only the fragments of the leaves and flowers. With regard to the duty it may be observed that, as the portions smoked consist of the leaves, flowers, and small twigs, the rate rises as the quantity of wood in the bundle diminishes.

1st, Flat ganja, Rs. 2 per seer.
2nd, Round „ „ 3 „
3rd, Chur „ „ 4 „

5. The Gujrat ganja, which is much inferior in narcotic power to that grown in Rajshahye, is consumed only in the Tributary Mehals and in the districts of Cuttack, Pooree, and Balasore. The rate of duty on this kind is eight annas a seer.

6. Up to the year 1853 the excise surveillance of ganja was very imperfect in consequence of the impression that any restrictions would interfere with the cultivation of the plant for its fibre. Duty was levied, however, in the shape of a daily tax for the privilege of retailing it, but the wholesale trade was left untaxed, though the transit of the articles was watched by the excise department.

7. On its being ascertained that the cultivation of the hemp plant as an article of consumption was confined to a limited area of the Rajshahye division, which readily admitted of being brought under supervision, rules were framed for controlling the cultivation of the plant, for its storage, transport, and vend, and were sanctioned by Government in Orders, Nos. 330 and 594, dated respectively the 9th August and 29th December 1853. These rules, with such modifications as have since been introduced, will be found in Section 17, Chapter V., Board's Rules, pages 75-80.

8. As has been already stated in my letter, No. 212-B., of 29th April last, the cultivation of the hemp plant, whether for use in the green state for medical purposes, or for the manufacture of the fibre, is unrestricted; but the preparation of the plant to be stored, sold and used as a narcotic is prohibited, except under licences granted for the purpose, and for which no fee is payable.

9. An establishment is maintained, with the sanction of Government, in the centre of the cultivation to superintend the storing and sale of ganja. This establishment is employed under the Excise Deputy Collector of Rajshahye, which station has been selected as being more centrally situated as regards the cultivation than that of Bograh.

10. As soon as a cultivator has gathered his crop and prepared it for sale, he takes out the licence, alluded to in paragraph 9, from the supervisor of ganja cultivation to retain possession of the drug, until he sells it either to registered warehousemen in the producing districts, who sell to licensed vendors, or direct

to

to licensed vendors themselves. He is bound under the terms of his license, to report each sale to the supervisor, who notes down the particulars, and when the entire quantity is disposed of, he returns the license to the supervisor, giving an explanation of any difference between the amount of his produce and that of the sales. A cultivator cannot remove any ganja from his store to that of another, or receive any ganja from other cultivators without the supervisor's permission.

11. The licensed warehousemen who purchase ganja from the cultivator for the purpose of selling it to wholesale and retail dealers are required to register in the office of the Collector of Rajshahye, or other producing district, the warehouses in which the drug is to be stored, and file weekly in the office of the supervisor or other excise officer statements of the purchases and sales effected by them.

12. From these licensed warehousemen and from the cultivators, licensed wholesale merchants and retailers purchase ganja for export to other districts under passes granted by the Collectors of those districts and licenses granted by the Collectors of the producing districts. When passes are given, duplicates thereof are sent to the Collector of the producing district, who prepares the licenses and transmits them to the supervisor or other local excise office.

13. On the exporter reaching the place where he proposes to make his purchases, he delivers his pass to the supervisor or other local excise officer, and provided the license has been received, he can at once purchase and store his ganja in the place indicated to him by the supervisor or other local excise officer. The ganja is then weighed, packed, and sealed in bundles by the local excise officer, who returns the original pass to the exporter after having entered in it the particulars marginally noted, which are also endorsed on the duplicate pass which is returned by post to the district whence it was received.

1. Weight and number of bundles to be charged with single duty.
2. Weight and number of bundles to be charged with one and a half rates of duty.
3. Weight and number of bundles to be charged with double duty.
4. Distinguishing marks by which the bundles may be known.
5. Name of the purchaser and charandar.
6. Mode of conveyance, and the places, warehouses, or shops from and to which the transport is made.

14. When the ganja has been conveyed into the importing district, the excise officer examines the consignment and ascertains that the seals of the bundles are unbroken, and that the sorts and weight correspond with the weight and sorts noted on the pass, and the general condition in which the drug is received, whether dry or damp, or in process of deterioration or decay. Discrepancies between the particulars ascertained and entries in the pass are reported to the Collector, and full duty is at once levied on any deficiency of weight, and on any broken bundles. After this the ganja belonging to the wholesale dealer, as also the retailer if exceeding a month's consumption, is stored in registered warehouses and placed under the joint keys of the proprietor and the excise officer. Deliveries of the drug from these warehouses are made only in the presence of an excise officer and under order from the Collector.

15. Wholesale dealers are at liberty to transport under the prescribed pass any number of bundles bearing the original seal from their stock to any other district.

16. Duty on ganja exported by wholesale dealers from the producing districts, or from one district to another, is not prepaid, if the drug is to be imported into any district within Bengal proper. The retail vendors pay the duty before removing from the wholesale dealer's warehouse the ganja purchased by them. But ganja is not allowed to be exported to foreign* territory, or to any district not in the Lower Provinces, before payment of full duty. Ganja, when exported by sea to countries beyond the boundaries of British India, is not liable to duty, and any duty paid is refunded on proof of export.

* *Vide* Government Order No. 365, dated 13th February 1860.

17. As stated before, in paragraph 6 of this letter, duty used to be levied on ganja in the shape of a daily tax on its retail. From 1853 this tax was abolished, and duty at 1 rupee per seer was levied, and the retailer had to pay the full amount on a certain specified quantity in each month, whether he cleared or disposed of it or not. In 1859-60 the duty was raised to Rs. 2 a

Government Order No. 2952, dated 1st December 1859.

seer, payable on the quantity actually purchased by the retailer, and no more. At this rate duty is now only levied on what is called flat ganja, as has been shown in paragraph 4. On what is termed round ganja, a higher rate of duty, viz., Rs. 3 per seer, commenced to be levied in 1864 under the following circumstances. The duty had previously been calculated upon the gross weight of the plant, wood, fibre, leaf, and all included. In 1863, however, the Board brought to the notice of Government that the removal of the useless wood and fibre was necessary for the preparation of some forms of the drug, and represented that so long as the duty continued to be calculated in the manner just mentioned, a loss of revenue must necessarily accrue on the sale of such preparation of the drug. The average proportion of wood in the ganja plant in its natural state varies from seven to nine chittacks per seer ; but the Board proposed that the duty upon ganja artificially prepared should not be raised more than 50 per cent. above the standard rate, because it was believed that in any such preparation of plant then in use at least three and a half chittacks of wood per seer were necessarily left unremoved. At the same time, however, it was pointed out that should means be found of removing a still larger proportion of wood, the rate would have again to be changed. It was soon found that such modification was necessary ; for on the duty being raised on round ganja, the dealers almost immediately began to export from Rajshahye in considerable quantities a third sort of ganja, known as chur or rora ganja, from which all the woody fibre had been removed. When the duty was only 1 rupee per seer, the quantity of this description of ganja exported was inconsiderable, and appears to have been nothing more than the broken leaves, &c., that had accumulated in the preparation and manipulation of the other kinds. It now, however, became evident that this preparation was being largely resorted to by the dealers with the view of evading the incidence of the duty, and the duty on this sort was raised to Rs. 4 a seer, or double the standard rate. Since 1864 the duty has remained unchanged.

18. The price of which ganja is sold is left to be settled between the cultivator and his customers, between the wholesale dealer and retail vendor, and again between the retailer and the consumer. No interference on the part of the Government takes place in these transactions.

19 In Statement A., annexed to this letter, will be found particulars of the cultivation of Rajshahye ganja in the producing tract from the year 1853-54 to 1869-70, with the exception of some years, the figures for which are not available. In Statement B. is shown the quantity of that article exported to other districts, and the revenue realised from 1853-54 to 1870-71. It will be observed that, while the production and export of the drug is considerably smaller than it was in some of the earlier years shown in the Statement, the revenue has increased from Rs. 3,69,801 in 1853-54 to Rs. 11,06,768 in 1870-71.

20. It only remains, before passing on from this subject, to notice briefly what is called Gurjat ganja. This, as has already been stated, is grown almost entirely in the Tributary Mehals, from whence it is brought by licensed vendors under passes granted by the excise department at Pooree, stored in the Government godowns there, and passed out under the rules in force with regard to Rajshahye ganja for sale and consumption by the people on payment of duty at the rate of 8 annas a seer. The vendors, if they have not already a license for selling Rajshahye ganja, take out a separate license, for which they pay Rs. 2 per month. The subjoined statement shows the consumption of the article in Pooree, where it is principally used, though there appears reason for believing that under the name of puttee it is introduced untaxed into the other districts of Orissa by persons holding licenses for the preparation and sale of subzi, sidhi, or bhang.

Year.	Consumption.			Duty.		
	Mds.	*Sdrs.*	*Ch.*	*Rs.*	*a.*	*p.*
1867-68	18	31	8	375	12	0
1868-69	29	18	0	589	0	0
1869-70	32	11	0	645	8	0
1870-71	39	10	0	785	0	0

21. The present system of importing Gujrat ganja is defective, as it affords no check against this puttee (which appears to be nothing but flat ganja) being brought in any quantities ostensibly, in Cuttack at least, for the purpose of manufacturing sidhi, though in reality to be used for smoking in the same manner as round ganja imported from Rajshahye. The subject has for some time past engaged the attention of the Commissioner of the Division, and he has recently submitted some draft rules for regulating the importation and consumption of all ganja by whatever name called. These rules are now under Mr. Money's consideration.

22. Taree is consumed in two forms,—the fresh juice of the date tree, and the juice after it has undergone the process of fermentation. The rules under which the sale of each kind is regulated, and the fees payable for licenses, have already been given in paragraph 8 of the Board's letter No. 212-B of 29th April last.

23. The use of the juice, either in the fresh state or after fermentation, by the owner of the tree, is not in any way interfered with; he is at liberty to consume as much or as little as he pleases, but he may not sell either the one or the other without a license. Should he do so, he renders himself liable to the penalty prescribed by Section 48, Act XXI. of 1856. When, therefore, a zemindar wishes to dispose of the produce of his tâl trees, he lets them to a Parsee, who takes out a license from the collector either to sell fresh or fermented taree. In the districts of the Patna division and in Calcutta taree in both forms is largely consumed. The revenue derivable from license fees for its sale in a fermented state amounted in the former to more than 3¼ lakhs, and in the latter to Rs. 37,652, during the year 1870-71, and for the sale of the fresh juice to Rs. 2,151 and Rs. 447 respectively. Fermented taree is also largely consumed in the districts of Monghyr, Bhaugulpore, Hooghly, and Cuttack, and to a smaller extent in nearly every other district in Bengal, except those of the Cooch Behar Division, where the date palm does not grow.

24. The fresh juice, judging from the revenue derived from the license fees during the two last years, is most largely drunk in the district of Sarun, where there were no less than 1,896 and 1,898 licenses granted during the years 1869-70 and 1870-71. The largest numbers granted in any of the other districts were 164 and 181 in Chumparun, 422 and 447 in Calcutta, and 95 and 91 in Hooghly, respectively, during the same two years. The member in charge is not aware of any special reason for the number of licenses granted being so much larger in Sarun than in any other districts, or, indeed, than all other districts put together; the Commissioner of the division will be, however, directed to make inquiries, and, if possible, the subject will be reverted to in the Board's annual report.

* * * * * *

A.

STATEMENT showing Particulars of Ganja Cultivation in the Producing Districts.

YEARS.	Quantity of Land estimated to have been Cultivated with Ganja.	Number of Ryots engaged in the Cultivation.	Quantity of Ganja estimated to have been Produced.	Average Production per Begah.	REMARKS.
	Beegahs.		*Beegahs.*	*Mds.* *Srs.*	
1853-54	2,623	2,416	37,840	14 22	
1854-55	2,100	1,449	15,266	7 11	
1855-56	Figures not available in office.				The blanks are caused by the fact that during these years no returns were received in the Board's office from the supervisor of ganja cultivation. Orders have been issued for the annual preparation and submission of a statement showing these particulars.
1856-57					
1857-58					
1858-59	2,099	1,670	19,840	9 18	
1859-60	1,799	1,435	13,973	7 19	
1860-61	1,930	1,412	14,955	7 30	
1861-62	1,854	1,547	15,438	8 13	
1862-63	1,424	1,081	9,985	7 5	
1863-64	Figures not available in office.				
1864-65					
1865-66					
1866-67	1,639	1,504	11,115	6 31	
1867-68	1,162	1,053	6,509	5 24	
1868-69	2,097	2,096	13,759	6 22	
1869-70	1,677	1,946	12,111	7 9	

B.

STATEMENT showing the Quality of Ganja Exported from the Producing Districts and the Revenue Realised.

YEAR.	Quantity of Ganja Exported.			Revenue Realised (Duty and License Fees).			Average Revenue per Seer.			REMARKS.
	Mds.	*Srs.*	*Chs.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	
1853-54 - -	—			3,69,801	–	–	—			
1854-55 - -	19,157	5	6¾	4,02,264	–	–	–	8	4	
1855-56 - -	18,598	20	12¾	4,51,937	–	–	–	9	8	
1856-57 - -	17,676	39	12½	4,66,905	–	–	–	10	6	
1857-58 - -	19,625	24	15	4 96,310	–	–	–	10	1	
1858-59 - -	22.367	22	7¾	5,68,471	–	–	–	10	2	
1859-60 - -	21,240	12	10	6,44,963	–	–	–	12	1	
1860-61 - -	13,015	23	14½	6,77,164	–	–	1	4	9	
1861-62 - -	15,396	37	2	7,74,781	–	–	1	4	1	
1862-63 - -	11,241	14	4	8,90,225	–	–	1	15	8	
1863-64 - -	11,733	23	1½	9,55,554	–	–	2	–	7	
1864-65 - -	10,068	18	0	9,76,511	–	–	2	6	8	
1865-66 - -	9,663	8	15	9,55,891	–	–	2	7	6	
1866-67 - -	7,592	13	4	8,10,346	–	–	2	10	8	
1867-68 - -	10,530	13	0	9,73,176	–	–	2	5	–	
1868-69 - -	11,506	14	5	9,68,010	–	–	2	1	7	
1869-70 - -	10,102	38	10¾	9,98,129	–	–	2	7	2	
1870-71 - -	11,528	38	13½	11,06,768	–	–	2	6	5	

No. 328-B., dated 31st July 1872.

From *T. Walton*, Esq., Officiating Secretary to the Board of Revenue, L. P., to the Secretary to the Government of Bengal, Revenue Department.

I am directed to acknowledge the receipt of Government Order No. 4001, dated 30th October last, and its annexure, and, in reply, to submit the following report, after receipt of complete information on the several points touching ganja, required by the Government of India in the Department of Agriculture, Revenue, and Commerce.

2. These points are—

(1st.) The effects of the use and abuse of the several preparations of hemp.

(2nd.) The alleged influence of ganja and bhang in exciting to violent crime.

(3rd.) The necessity for further restrictions on the use of ganja.

(4th.) The difference in quality between the ganja grown in Rajshahye and in other parts of India.

3. On the first two points, all the Commissioners were requested by the member in charge to obtain the fullest information from the magistrates and civil surgeons of their divisions.

4. The reports of Dr. Wise, of Dacca, and of Dr. Bose, of Furreedpore, on the first point, which have already been sent to Government direct, are distinct in their observations and conclusions.

5. The various preparations of hemp are ganja, charas, sidhi, or bhang, sabzi, and majum; and the manner in which they are made is described by Dr. Wise. Both Hindus and Mahomedans use these drugs, and their consumption is limited, except in the case of ganja, which is sold almost in every district of Bengal, and is largely consumed by the lower classes to protect them from the ailments induced by damp and cold, and to relieve them from a sense of fatigue and hard labour. The Indian hemp in the form of ganja and sihdi is used for medicinal purposes, and is productive of benficial results in that respect.

6. The moderate use of hemp in some of its forms, it is said, produces a soothing and exhilarating effect, and a singular species of intoxication characterised by extreme gaiety and an irresistible tendency to laughter. No ill-

ill-effects attend the use of any preparation of the plant, save that form of it in which it is smoked as ganja. The constant use of this drug impairs the vigour both of mind and body, and renders those who are addicted to it liable to paroxysms of sudden and ungovernable rage. People addicted to ganja are generally peevish, hot-tempered, and easily offended.

7. The abuse of ganja-smoking is, moreover, generally stated to produce temporary insanity, and very serious ill-health, attended with loss of appetite and emaciation of body, while the excessive abuse thereof leads to permanent insanity. Dr. Wise has furnished with his report certain statistics of lunacy resulting from ganja-smoking, and the records of the lunatic asylums at Patna, Moorshedabad, and other places, if referred to, will, it is believed, show that in several cases the abuse of ganja is followed by aberration of mind. Mr. Reynolds, Collector of Mymensing, is the only officer who believes the ill-effects of abuse of ganja to have been much exaggerated.

8. On the second point, the answers of the officers consulted are generally agreed. They do not believe that violent crime is induced directly by the use of ganja and bhang. Persons charged with crime and misdeed often plead that they acted under the influence of these drugs, but their statements are untrustworthy and false. There is, however, very general testimony to the fact that the bad characters of a district are, as a rule, ganja-smokers, and that they probably often use the drug as a stimulant to work up their courage before setting out on premeditated robberies. The Commissioner of Patna observes that "this drug has often been given by designing men to those of weaker intellect whom they have induced to become their tools, for the performance of any great or violent crime. Ghazees, or religious fanatics, are usually well drugged with bhang when they have any dangerous work to do."

9. In regard to the third point raised by the Government of India, viz., the necessity for further restrictions on the use of ganja, the local officers generally agree that the interference of Government should not extend beyond the supervision now exercised by the Excise Department, that it is in every way sufficient, and that, by the regulation of the duty up to the limit which checks the consumption without encouragement to illicit dealings, the use of ganja should be kept within moderate bounds.

10. The duty on flat ganja has been increased from the commencement of the current official year; and the Member in charge will not fail to move for a gradual increase of the tax on ganja whenever it is advisable to do so. He does not consider, however, that any further measures are now necessary to restrict or repress the consumption of the drug, as in that case smuggling would increase, and a large number of people who are moderate consumers, would be denied the benefit they derive from the drug, and would be driven to equally deleterious preparations of bhang, which grows wild in many districts of Bengal. The public revenue would also suffer immensely, and no corresponding advantage would be gained.

11. With reference to the fourth point, relating to the difference in quality between the ganja grown in Rajshahye and in other parts of India, I am desired to state that many specimens of the drug have been obtained from the North-West Board, and the Presidencies of Bombay and Madras, and submitted to a full analysis by the Chemical Examiner to Government. Dr. Macnamara's reports,* copies of which are sent herewith, shew that the Rajshahye ganja is comparatively much milder than that grown in other parts, specially in the Madras Presidency, in many districts of which the essential or active principle of hemp is reported to possess much greater strength.

* No. 71, dated 11th June 1872, with annexure.
No. 78, dated 22nd June 1872, with annexure.

12. Referring to the last paragraph of the Government of India's letter, I am directed to state that no papers have been traced in the records of this office containing any information as to the effect of ganja in connection with the Law passed in 1824.

No. 71, dated 11th June 1872.

From *F. N. Macnamara*, Esq., M.D., Chemical Examiner to Government, to the Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your letter No. 305-B of the 5th June, I have the honour to forward results of analyses of various specimens of ganja. The examination of the few remaining specimens will, I hope, be finished before the end of this week.

"Resinous extract of Indian hemp," or cannabin, is the active principle of the plant.

RESULTS of Analyses of Samples of Ganja forwarded with letter No. 119-B, dated 1st March 1872, from the Secretary to the Board of Revenue, Lower Provinces.

—	—	Percentage of Resinous Extract.
Bengal	1. Chur or Rora - - } Rajshahye - - -	3·9
	2. Round - - - }	5·0
	3. Flat - - - }	5·8
	4. Gujrat - - - } Orissa - - - -	3·8
	5. Pattee - - - }	2·3
North-Western Provinces	1. Mozufferpore - - - - - - - -	2·0
	2. Jhansie - A. - - - - - -	1·8
	B. - - - - - -	3·4
	C. - - - - - -	3·8
	D. - - - - - -	2·1
	3. Jaloun - - E. 1 - - - - -	5·8
	2 - - - - -	4·9
	3 - - - - -	6·2
	4 - - - - -	5·6
	5 - - - - -	5·6
	6 - - - - -	1·4
	4. Bareilly - - - These three were taken together, as each of them contains a very small quantity of the substance, not enough for analysis.	3·7
	5. Badaon - -	
	6. Moradabad - -	
Madras	1. Coimbatore - - - - - - - - -	2·9
	2. Tanjore - - - - - - - - -	1·5
	3. Salem district - Adai Ganja grown on the hills Trepatoor - - -	3·6
	Ganja with seeds—Trepatoor Taluk - - - -	3·5
	Ganja without seeds—Trepatoor Taluk - - -	1·8
	4. North Arcot - - - - - - - -	2·3
	Bazars of Arcot - - - - - - - -	5·2
	5. Godavery - - From Head Assistant, Collector	2·5
	„ Tehsildar, Coconada -	2·8
	6. Nellore - - - - - - - - -	3·4
	7. Rajamundry - - - - - - - - -	3·8
Bombay	1. Ahmednaggar - - - - - - - -	10·5
	2. Khandeish - - - - - - - -	5·3
	3. Sholapore - - - - - - - -	6·7
	Letter No. 193-B, dated 4th April 1872, from the Board.	
	Letter No. 146-B, dated 16th March 1872, from the Board.	
Madras	Trichinopoly—Nos. 1 and 2, but only No. 2 operated upon, as there was not enough of No. 1 - - -	3·3
	Ganjam—Several small packets, with probably Teloogoo labels. Most of them contain a very small quantity. Some taken out of two of these and operated upon -	2·4
North-Western Provinces	Kumaon—Ganja, Bhang and Charas, all sent for analyses: only the Ganja operated upon - - -	3·9
	Gurwal—not examined; too small a quantity sent.	
	Terai—Ganja and Charas; but only the Ganja operated upon - - - - - - - - -	1·4

—	—	Percentage of Resinous Extract.
	Letter No. 172-B, dated 28th March 1874, from the Board.	
Madras Presidency - -	Vizagapatam—No. 1 - - - - - - - -	5·2
	„ No. 2 - - - - - - - -	5·1
	„ No. 3 - - - - - - - -	4·5
	„ No. 4 - - - - - - - -	3·9
	„ Nos. 5 and 6 not examined owing to there being too small a quantity of each	
	„ No. 7 - - - - - - - -	4·5
	Goruckpore, Bustee - A small packet without any label—not examined.	
	Azimghur - - - A tin box without any label—not examined.	
	Letter No. 211-B, dated 17th April 1872, from the Board.	
Madras Presidency - -	Kistna Ganja containing samples from A to H, all very small ones, except No. G, which was only taken for examination - - - - - - - - -	8·8
	Malabar Ganja grown in a few amshoms of Cherikel Talukum. This contains three small packets, labels unintelligible, so only one of them taken - - -	7·6
	Ganja grown in Urguad Taluk, Malabar, containing three samples	
	Pooresh Ganja (1) - - - - - - -	7·3
	Chada Ganja - (2) - - - - - - -	12·0
	Koorooven Ganja (3) spoiled.	

F. N. Macnamara, M.D.,
Chemical Examiner to Government.

No. 78, dated 22 June 1872.

From *F. N. Macnamara*, Esq., M.D., Chemical Examiner to Government, to the Secretary to the Board of Revenue, Lower Provinces.

In continuation of my letter No. 71 of 11 instant, I have the honour to forward results of analyses of the remaining specimens of ganja sent with your letters Nos. 231-B and 245-B, dated the 26th April and 2nd May respectively.

Results of Analyses of Samples of Ganja forwarded with letters Nos. 231-B and 245-B, dated the 26th April and 2nd May respectively, from the Secretary to the Board of Revenue, Lower Provinces.

—	—	Percentage of Resinous Extract.
	Letter No. 231-B, dated 26th April.	
Madras Presidency - -	Ganja grown at Poonamallee, Chingleput - -	5·5
	„ „ at South Canara - - - - -	6·0
	„ „ at South Arcot - - - - -	8·7
	Letter No. 245-B, dated 2nd May.	
Madras Presidency - -	Bellary—Hurpembally Taluk - - - - -	10·1
	„ Penconda - - - - - - -	6·7
	„ Bellary - - - - - - - -	9·9
	„ Dhurmsala - - - - - - -	6·5
	„ Madaksira - - - - - - -	7·9
	Attee and several other Taluks, all taken together, the quantity of each being too small for operation - -	5·5
	Kurnool—Kurnool, Mukeshpoor, Ramalla Kotee, all taken together - - - - - - - - -	7·7
	Nandial - - - - - - - - -	8·0
	Madura—A - - - - - - - - -	14·3
	„ B—too small a quantity for operation - -	—
	„ C - - - - - - - - -	10·3
	„ D - - - - - - - - -	11·9
	„ E - - - - - - - - -	6·1
	„ F - - - - - - - - -	4·
	„ G - - - - - - - - -	4·

F. N. Macnamara, M.D.,
Chemical Examiner to Government.

No. 2960, dated 16th May 1872.

Office Memo, from *A. Mackenzie*, Esq., Junior Secretary to the Government of Bengal in the Political Department, to the Secretary to the Government of Bengal in the Revenue Department.

With reference to the Memorandum from the Revenue Department of this office, No. 4002 of the 30th October last, the undersigned is directed to state that on receipt thereof the several Commissioners of divisions, the Inspector-General of Hospitals, and the Superintendents of Lunatic Asylums were requested to report on the effects of the use and abuse of ganja and other preparations of hemp. An abstract of their replies is forwarded herewith. It will be seen that the general opinion is that ganja is a favourite narcotic, which does, if used to excess, often cause lunacy; but that its consumption cannot much be restricted, for, even if Government gave up the large revenue derived from this source and stopped the culture of the plant, the wild ganja would still be used and do as much harm. Ganja does not seem of itself to incite men to crime, though it is often used to stimulate and embolden those who are bent on violent crime.

ABSTRACT.

EFFECTS OF ABUSE OF GANJA.

With reference to the frequent allegation that the abuse of ganja produces insanity and other dangerous effects, the Government of India wished a complete and careful inquiry to be made in regard to the effects of the use or abuse of the several preparations of hemp. The inquiry was not to be simply medical, but to include the alleged influence of ganja and bhang in exciting to violent crime; and if the result pointed to the necessity of restricting the use of ganja, &c., by enhancement of duty, or prohibition of the cultivation of the plant, India was to be advised as to the expediency and practicability of any such measures after a consideration of the question in all its bearings, and with reference to the whole policy of the Excise Department.

It was particularly to be ascertained whether, as was believed, the Bengal ganja, grown in the Rajshahye district, differed from, and was more deleterious than, the ganja produced in other parts of India. The Government of India wished also to be furnished with the substance of any papers that might be in the Bengal Secretariat or in the Board's Office regarding the inquiry which seems to have been made, about the period of the passing of Regulation VII of 1824, into the effects of the use of hemp and its preparations.

The Revenue Department of this office, in which India's letter was received, and from which the final report to India must be made, sent us a copy, with a request that the proposed inquiry might be instituted, and the result reported to that department. They have also called for a report from the Board of Revenue.

From this department reports were called for from the several Commissioners, the Inspector-General of Hospitals, and the Superintendents of Lunatic Asylums, with special reference to the medical and police aspects of the question.

The Inspector-General of Hospitals forwards two Reports from Dr. Bensley, the Civil Surgeon of Rajshahye; and Dr. Wise, Superintendent of the Dacca Lunatic Asylum.

No. 1152, dated 19th February, 1872.

No evidence of a decisive character has been obtained to show that the Rajshahye ganja is more deleterious than any other. The belief that it is so may have arisen from the injurious effects of the drug appearing more prominently among Bengalees than among the inhabitants of western India; but the real explanation of this phenomenon appears to be the greater facility and rapidity with which ganja works on weak and ill-nourished constitutions than on strong constitutions supported by milk, ghee, and other such nutritive food.

Dr. Bensley thinks that the effects of the abuse of ganja are more self-destructive to the individual than tending to lead him to commit crimes on others. Dr. Wise also is sceptical of the theory that ganja incites to crime; but that it makes the criminal bolder, more determined, and more reckless of consequences, he considers an established fact. Indeed ganja is said to intensify one's

one's thoughts, whatever may be the objects on which they are bent, and hence it is used by men of widely different characters for different purposes, to assist in religious meditation, to excite the imagination of the satiated sensualist, to raise the courage of the intending criminal to the point required.

Dr. Wise seems to believe that ganja sometimes produces insanity; but he does not think that in every case of a lunatic who was addicted to ganja his insanity certainly resulted from this physical cause.

Ganja is believed to have medicinal properties. It is used to relieve pain arising from whatever cause, and is prescribed by native physicians for colic and other spasmodic affections, for diarrhœa, dysentery, and cholera.

From Superintendent of Cuttack Asylum, No. 28, of 22nd November 1871.

During the last four years the admissions to the Cuttack Asylum, which were the result of ganja or were ascribed to it, ranged from 30 to 37 per cent.

Of 1,520 persons that passed through the Dullunda Asylum during the nine years, the use of ganja, as a cause of insanity, was traced in 768. The Superintendent admits that ganja may not be fairly chargeable as a cause of insanity in all the cases attributed to it, but many cases also, he says, are lost from the reckoning on the other side. He brings to notice that ganja-smokers and bhang-drinkers often add seeds of *dhatura* to the mixture, so that it is difficult to define exactly the cause of symptoms in any given case. He thinks that the result of restricting the use of ganja may probably lead to the more extended use of *dhatura* and of country liquor; but he, nevertheless, believes that a great amount of mischief could be prevented if ganja were put out of the people's reach.

From Superintendent of Asylums at the Presidency, No. 449, dated 27th November 1871.

A few of the district officers in the Bhaugulpore division recommend an enhancement of the duty on ganja, but the generality of them and the Commissioner see no cause for the issue of any restrictive order. The abuse of ganja is not considered more injurious than the abuse of other drugs or spirits which, when taken in excess, produce insanity and the destruction of health. There is no evidence of ganja acting as an exciting cause to the commission of violent crime. Only one district officer knows of one case of violent crime *attributed* to it. It is believed to have valuable medicinal properties.

Commissioner of Bhaugulpore, No. 316-Ct., dated 24th January 1872.

In Assam the district officers generally have no experience of cases in which the commission of violent crime has been traced directly to the influence of ganja, bhang, or other preparation of hemp, though it is believed that criminals have used them to muster up their courage. Hemp grows wild in Assam, but very few of the Assamese use the drug. Its consumption is almost confined to natives from Bengal or other parts. The Commissioner would reduce the quantity which travellers are now allowed to carry without being questioned. He does not consider any other restrictive measure necessary; but if the duty be raised in Bengal, it would be as well, he thinks, to extend the enchanced rates to Assam.

Commissioner of Assam, No. 27, dated 27th January 1872.

In the Chittagong division two magistrates against one are of opinion that the use of ganja is *not* an incentive to the commission of violent crime. It does not seem to the Commissioner that the addictedness to ganja has become so great an evil as to require special legislation to curb it or put it down. An enhancement of duty on ganja might, he thinks, tend to increase smuggling or the use of other non-dutiable preparations of hemp, such as bhang, &c.

Commissioner of Chittagong, No. 474, dated 29th January 1872.

The medical officers in Chota Nagpore, though they can give no authenticated cases, are under the impression that ganja consumers often become insane, and the Commissioner's opinion is in accord with this view. No opinion is expressed as to whether ganja or any other preparation of hemp excites to violent crime.

Commissioner of Chota Nagpore, No. 338, dated 29th February 1872.
Commissioner of Chota Nagpore, No. 637, dated 5 April 1872.

In the Patna division none of the district officers have furnished reliable information on the influence of ganja in inciting to violent crime; but the Commissioner's experience makes him believe that the drug has often been given by designing men to those of weaker intellect whom they have induced to become their tools for the preparation of any great or violent crime. In the Patna Lunatic Asylum ganja-smoking is assigned as the chief cause of insanity in most of the patients, and

Commissioner of Patna, No. 74, dated 2nd March 1872.

the Civil Surgeon of Shahabad has no doubt that the use of ganja and bhang for long periods, and in large quantities, is a frequent cause of mental derangement in this country. The Commissioner thinks that increase of the duty on ganja would only result in greater smuggling, and make the poorer people resort more freely to the wild hemp, which, though it does not possess the medicinal properties of the cultivated plant, may be, and is, used as a drug.

Commissioner of Rajshahye, No. 248-Ct, dated 9th March 1872.
Civil Surgeon, No. 74, dated 23rd March 1872.

The Commissioner of Rajshahye is of opinion that the use of ganja in moderate quantities is necessary to the labouring classes as a stimulant, and is beneficial to their health, though, when taken in excess, it has a most prejudicial effect on health, and on the mental faculties. The Magistrate of Moorshedabad states, after consulting the Civil Surgeon, that above 20 per cent. of the persons admitted into the Moydapore Asylum were rendered insane purely by ganja-smoking. The Civil Surgeon believes that this is under the true percentage, and that in several of the cases in which the cause of insanity was "unknown" ganja was probably the cause. As to the influence of ganja and bhang in exciting to violent crime, the Commissioner thinks that it produces the same result as other alcoholic or narcotic substances, though the records of past events do not show that it has any great tendency to increase crime. He believes, however, that a person meditating crime would resort to ganja as a stimulant to serve him, and he believes that its use is very general among dacoits as it was formerly among lattials. He does not think any measures necessary to restrict its consumption; such measures would only increase smuggling, and would deprive moderate consumers of the benefit they derive from the drug, and drive them to equally deleterious preparations of bhang, while the revenue would also suffer immensely without any corresponding advantage being gained.

Commissioner of the Orissa division, No. 972, dated 13th March 1872.

The magistrates in the Orissa division are generally of opinion that ganja-smoking excites to violent crime and produces insanity. The Commissioner has always looked on a ganja-smoker and a bad character as synonymous, and has, in his connection with lunatic asylums in different parts of Bengal, observed that in a large number of cases insanity had been induced by excessive ganja-smoking. He would not prohibit the culture or sale of ganja, but would discourage its indiscriminate and excessive use. He accordingly recommends that its growth should be prohibited, except in specified localities, to be kept under supervision; that the police should have orders to destroy the plants found elsewhere, and that a penalty should be inflicted for every repeated offence.

Commissioner of Burdwan No. 74, dated 22nd March 1872.

The medical officers in the Burdwan division are divided in opinion as to the effects of ganja in producing insanity. The magistrates generally do not consider it as a direct incentive to crime, though persons of bad livelihood often commit crime to enable themselves to indulge in ganja and such other expensive luxuries and stimulants. The drug has medicinal properties, but it is often used by the dissolute for purposes of the grossest sensuality. The Commissioner is of opinion that its use is most pernicious to its victims, and is indirectly and unintentionally in most cases one of the exciting influences to crime. He thinks that it is a wise policy to tax it as highly as possible without driving the people into the hands of illicit vendors and smugglers, and that, whenever an opportunity arises of gradually increasing the taxation, it should not be neglected.

Commissioner of Cooch Behar, No. 886, dated 25th April.

The records of the district officers in the Cooch Behar division contain no instance of crime committed under the influence of ganja or any other preparation of hemp. The Civil Surgeon of Julpigoree states that ganja causes mania, &c. The Civil Surgeon of Gowalparah says that it causes a kind of intoxication or delirium, and a sensation of wildness, followed by disposition to sleep; and that its continued use produces loss of memory, numbness and a want of power over the extremities. The Commissioner has seen many instances of persons becoming insane from the use of ganja; and he has no hesitation in saying that, though it may not directly stimulate to crime, it is used as a stimulus by those who intend to commit it. The murderer of the late Chief Justice appears to him to have been under the influence of this drug; and he traces the etymology of of the word *assassin* to a criminal sect who committed their murders under the influence of a preparation of this drug called *husush*.

He

He thinks, however, that it would be useless to attempt to repress the use of ganja, for it grows abundantly wild; and, though the cultivated description is preferred, yet if the latter were highly taxed the wild weed would be at once brought into use.

No. 1141, dated 9th October 1872.

From the Honourable *R. S. Ellis*, C.B., Chief Secretary to Government, Fort St. George, Public Department, to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce.

WITH reference to your letter dated the 10th October 1871, No 338, I am directed to forward copies of the reports * received from the Board of Revenue, the Inspector-General, Indian Medical Department, and the Inspector-General of Police, on the subject of the alleged influence which the abuse of ganja has in producing insanity or in inciting to violent crime.

* Pros., Board of Revenue, dated 4th May 1872, No. 716, with reports from the Collectors in original.
From Inspector-General, Indian Medical Department, dated 17th May 1872, No. 160, with two MS. enclosures.
From Inspector-General of Police, dated 19th January 1872, No. 179.

2. The use of the more pernicious preparations of *Cannabis Indica* is much restricted in this Presidency as compared with Lower Bengal and the Upper Provinces of India, as is evidenced by the data furnished by Dr. Balfour, the Inspector General, Indian Medical Department, who shows from the returns of the Bengal Lunatic Asylum for 1870, that 27·5 of the cases were due to the abuse of hemp, while in Madras they were only 4·6 per cent.

3. The Governor in Council is of opinion that the abusive use of hemp in this Presidency does not assume such proportions as to require protective legislation, and that there is no evidence that, as an incentive to crime, it is used to the extent to which arrack and other alcoholic preparations are used.

EXTRACT from the Proceedings of the Board of Revenue, Madras, No. 716, dated 4th May 1872.

Read the following letters: —

From the Collector of Salem, 15th April 1872, No. 88.
" Commissioner of the Neilgherry Hills, 6th January 1872, No. 2.
" Collector of Coimbatore, 6th April 1872, No. 50.
" " of Tinnevelly, 22nd December 1871, No. 535.
" " of Madura, 5th April 1872, No 93.
" " of Trichinopoly, 22nd February 1872, No. 35.
" " of Tanjore, 24th February 1872, No. 82.
" " of South Arcot, 28th March 1872, No. 101.
" " of Chingleput, 6th April 1872, No. 139.
" " of Bellary, 3rd April 1872, No. 93,
" " of Vizagapatam, 19th March 1872, No. 183.
" " of Kistna, 18th March 1872, No. 949.
" " of Kurnool, 5th April 1872, No. 97.
" " of North Arcot, 1st February 1872, No. 37.

The letters above recorded will be submitted to Government, with reference to their Order dated 21st October 1871, No. 1598, Public Department.

2. The district magistrates who have reported up to this date are unanimous in the opinion that the use of ganja has nowhere been traced as an excitant to crime, and the magistrate of Salem declares that arrack is held to be the favourite stimulant of dacoits preparing for an expedition.

3. The general testimony is to the effect that the use of ganja is not common and that the cultivation of the plant is exceptional in most districts.

4. The effects of ganja on the consumer are rather vaguely described. Only one officer, the magistrate of Salem, positively connects the use of the drug with insanity, and that of a particular nature; he states that it is known to dispose to suicide. This part of the question, however, is purely medical. The Board are of opinion that there is nothing to connect the use of ganja with crime, and that it is clearly unnecessary to attempt any legal restriction on its consumption or cultivation.

5. The replies still due will be submitted as they are received.

No. 160, dated 17th May 1872.

From *E. G. Balfour*, Esq., Inspector General of Hospitals, Indian Medical Department, Madras, to the Chief Secretary to Government, Fort St. George.

I HAVE the honour to report, for the information of His Excellency the Governor in Council, that, on the receipt of the Proceedings of Government, No. 1,598 of 21st October 1871, a circular, copy of which is enclosed, was forwarded to all medical officers in this Presidency, requesting them to report the results of their experience as to the effects of the use and abuse of the bazaar preparations of Indian hemp. To this communication thirty replies have been received up to date, and I append a summary, in a tabular form, of the more important facts which the inquiry has elicited. As a whole, the reports which have been received are meagre; but mental or bodily disease resulting from the abuse of the hemp preparations is uncommon in this Presidency, and therefore, few Madras medical officers have had their attention directed to the subject. Copies of the more interesting replies are, however. attached.

2. *General history of Indian hemp, "Cannabis sativa."*—The botanical name of the hemp is derived from the term Kanabis, by which it was known to the Greeks, and the plant is a native of Persia. The variety known as *Cannabis Indica* is identical with *Cannabis Sativa* cultivated in Europe: but the plant as reared in the tropics yields little or no fibre, but contains a resinous product; whereas the European plant abounds in fibre, and produces only a very small quantity of resin. This resinous secretion gives to the Indian hemp its peculiar intoxicating and narcotic properties. Hemp has been used in India and the East from very ancient times as an intoxicating agent, and it is said to have been employed in China by a celebrated physician as an anæsthetic in the third century of the Christian era. He is reported to have used a mixture of wine and hemp powder, and by its means to have rendered his patients insensible to the pain of severe surgical operations. Rumphius in his "Herbarium Amboinense" notices the intoxicating effects of hemp as witnessed by him in the East, and calls it the "*Herba Stultorum.*" Linnæus speaks of its power as "*vis narcotica, phantastica, dementens anodyna, et repellens,*" and Dr. Royle in his "Illustrations," mentions various epithets applied to it by the Arabs as indicative of its effects and repute. These are "grass of faquirs," "leaf of delusion" "increaser of pleasure," "exciter of desire," and "cementer of friendship." The intoxicating effects of hemp are also popularly known in the north and south of Africa, in Turkey, Persia, Arabia, in South America, and in the Malay Peninsula. It is also known to the Burmese and Chinese; but both these seem to prefer opium as an intoxicating agent. A very interesting article on the products of Indian Hemp will be found in the Bengal Dispensatory of Dr. O'Shaughnessy, who was the first to test their powers and to introduce hemp to the notice of the profession as a medicinal agent.

3. *Bazaar preparations of Indian hemp, &c.*—In Southern India three preparations of the hemp plant are sold in the bazaars, *viz., ganja*, or the dried, flowering stalks; *bhang*, the dried leaves; and *majum*, a confection made from bhang. Of these three, ganja is the most commonly used in this Presidency, and the mode of taking a dose is as follows: A small quantity of the preparation is taken, slightly moistened with water, rubbed in the palm of the hand, and then put in a pipe and smoked. One pipe-worth of ganja used in this way, and weighing—at the rate it is sold in the town of Madras—fifty grains,

grains, is said by Honorary Assistant Surgeon Moodeen Sheriff to be sufficient to produce intoxication in one or two persons. The cheapness and potency of this preparation of hemp are doubtless the chief causes of its being more generally used than any of the other two forms. It is impossible to arrive at even an approximate idea as to the numbers addicted to its use; but from all accounts the habit of ganja-smoking would appear to be almost entirely confined to the lower classes, and chiefly to the more indolent amongst them, and in the little parterre or backyard of a faquir, a bush or two of the hemp plant is generally found growing. The active and hard-working amongst the poorer classes in Southern India, addicted to stimulants as many of them are, generally resort to some alcoholic beverage. Bhang is used in the shape of a drink prepared in various ways, and chiefly consumed by the better classes. There is no available information as to the extent to which it is used; but, as it is sold in nearly every village, probably a good many of the more strict Mahomedans and Hindoos, who would shrink from spirituous liquors, resort to it as a mild intoxitant. Majum is also generally exposed for sale, and appears to be chiefly consumed at night, with the double object of avoiding detection of the habit and securing the aphrodisiac effects of the drug, for which object the leaves are also applied externally. The Civil Surgeon at Cuddalore states that the custom of taking it at bedtime for the latter purpose is exceedingly common amongst the better classes of Hindoos in that part of the Presidency. On the whole, Mahomedans would seem to be more addicted to the use of hemp preparations than Hindoos, and to prefer ganja to bhang or majum. There is no evidence to show that any of the European or Eurasian population indulge in hemp, alcoholic liquors being the favourite stimulants amongst these classes. The use of hemp as an intoxicant seems, therefore, to be entirely confined to Eastern races, or those living within the tropics; and this is what might be expected, as it is only under a tropical sun that the *Cannabis* produces the peculiar resin which gives it narcotic and stimulant properties.

4. *Effects of the moderate use of Indian hemp:*

(*a.*) *On the mental faculties and nervous system.*—The immediate effects of a moderate dose of Indian hemp would seem to be as follows: A pleasant kind of intoxication is produced during which langour, dejection, or fatigue is banished; the mind is filled with pleasant ideas, which succeed each other rapidly; there is a tendency to boisterous mirth, which finds vent in singing, laughing, or dancing; the appetite is increased, and there may be some aphrodisiac excitement. The effects will of course, differ somewhat, according as the person has been accustomed to the use of the drug or otherwise, and according to the natural disposition of the individual. Thus, in some it seems to act as a calmative, producing a quiet contemplative mood, while others are rendered irascible and quarrelsome. After the stage of excitement the narcotic effects of the drug are manifested, the person feeling an inclination to go to sleep. Assistant Surgeon Moodeen Sheriff points out that the three bazaar preparations of hemp produces different kinds of inebriation. Briefly his remarks would seem to show that ganja produces a high degree of mirthful or emotional excitement; that bhang induces a quiet, contemplative, happy mood, and that majum has little or no exhilarating effect on the mental faculties, but is chiefly used as a calmative soporific, and probably as an aphrodisiac. Such are the effects of single moderate doses of the bazaar preparations of hemp, and it now remains to consider the results of the habitual use of these articles. From the appended tabular statement of the views of medical officers, it will be seen that they differ in opinion as to the effects of hemp on the mental faculties and nervous system, some believing that its prolonged use in moderate doses has no prejudicial effect, while others think that habitual indulgence is injurious. This diversity of opinion may perhaps be explained by facts brought forward in Assistant Surgeon Moodeen Sheriff's report, viz, that while the use of ganja is highly injurious, that of the other two preparations does not seem to be followed by any ill effects. It is quite possible, therefore, that the reporters, who believe that the prolonged use of hemp is innoxious may have only seen cases in which the milder preparations of the plant were indulged in. That confirmed ganja-smoking is injurious to the mental faculties and nervous system, seems beyond all doubt; but, from what we know of the results of the habitual

habitual use of other narcotics and stimulants, it may certainly be inferred that the confirmed smoker is not content with moderate doses of the drug. In the case of every one of this class of narcotics, habit gradually reduces their stimulant or narcotic effects on the system, and thus as the practice is continued, the dose must be increased to produce the desired effect. It is in this gradual increase that the great danger lies in the spirit-drinker and opium-eater, as well as to the ganja-smoker, and, were it possible for those addicted to such vices never to exceed in quantity or number the doses which can be tolerated by those unaccustomed to their use, there is nothing to show that indulgence would be injurious. When the appetite is once fully acquired, however, such control is extremely difficult, and the habits of opium eating and ganja smoking would appear to be even more seductive and less amenable to the dictates of reason and the influence of the will than spirit drinking. I believe, therefore, that in nearly every case the confirmed ganja-smoker greatly exceeds the bounds of moderation, and that from this circumstance the habit, in course of time, has a most injurious influence on the mind and nervous system generally.

5. (*b*) *On the general health.*—It will be observed from the tabular statement that very few of the reporters offer any opinion as to the effects of the moderate use of hemp preparations on the general health. Surgeon Joseph, M.D., LL.D., states that their continued use induces debility, and mentions that if a bhang-eater holds his arm in a perpendicular direction for two or three minutes the pulse at the wrist becomes imperceptible. This indicates enfeebled action of the heart, and another observer records the fact that those addicted to the use of the drug frequently suffer from palpitation. With reference to its influence on the digestive organs, Assistant Surgeon Moodeen Sheriff says that ganja is supposed by the smoker to improve the appetite and keep the bowels open. He is evidently of opinion, however, that such effects are only experienced during the earlier stage of the habit, as he immediately remarks :—"Whatever may be the actions of this drug at the commencement, its prolonged use produces very injurious effects on the system." Another reporter says that ganja-smokers suffer from dyspepsia, and are liable to phthisis and hæmoptysis, and the Civil Surgeon of Henzadah observes that the use of ganja or bhang in the long run proves injurious to health. None of the reporters, with the exception of Assistant Surgeon Moodeen Sheriff, allude to any difference between the ultimate effects of the prolonged use of ganja and of the other two preparations of hemp. He points out that, while ganja is very injurious, bhang and majum have no prejudicial influence on the general health. Regarding bhang, he observes: "The persons who are used to this drink" (prepared from bhang) "are generally in good and robust health, and have a voracious appetite, with an equal increase in the power of digestion." With reference to majum, he remarks : "It is free from the excitement and other bad effects of ganja." The general opinion of the several reporters is therefore, in effect, that although ganja-smoking may in the earlier stage of the habit increase the appetite and power of digestion, it ultimately has most injurious effects on the general health, which will be more particularly mentioned when noticing the results of the abuse of hemp preparations.

6. *Effects of abuse of Indian hemp*:

(*c.*) *On the mental faculties and nervous system.*—The general opinion of the reporters under this head is that the abuse or excessive use of preparations of hemp does in time impair the intellect and nervous system generally. Persons addicted to the vice gradually exhibit more or less marked imbecility or vacuity of mind ; they become careless or indifferent about their personal affairs and appearance ; they are irritable and quarrelsome, and may have hallucinations or illusions that may render them dangerous under excitement. It would also appear that an overdose or succession of large doses may induce a state of excitement, having all the characteristics of acute mania, which may last for some time, or shortly cease on the withdrawal of the drug. A case of this nature, which took some time to recover, is reported by Assistant Surgeon Hackett (No. 15 in tabular statement) ; another, recorded by Assistant Surgeon Boalth (No 13), recovered in three days. A very interesting and highly illustrative case is given by the Civil Surgeon, Cuddalore (No. 9 in tabular statement). A man whom he had daily seen for some time in the streets behaving

behaving as if suffering from acute mania, and a known ganja-smoker, was sent to jail for a petty theft. On admission he was emaciated, much depressed in mind, and suffering from physical exhaustion. Of course no ganja was allowed during his incarceration, and in a week he recovered his mental and physical condition, and shortly became one of the most willing and best working convicts in jail. Surgeon Croudace (No. 7) records a case of catalepsy produced by smoking a mixture of ganja and tobacco. The cataleptic state lasted five days, and during this period "the limbs retained any position in which they were placed till moved again." Two of the reporters believe that the abuse of Indian hemp gives rise to organic changes in the cerebral structure, which seems highly probable.

7. (*d*) *On general health.*—The most marked effects of the excessive use of hemp on the general health and appearance are emaciation, general debility, sunken cheeks, staring eyes, dark lips, and a tendancy to diarrhœa or dysentery, which generally terminates fatally. Confirmed ganja-smokers are also subject to chronic bronchitis and other affections of the lungs, and Assistant Surgeon Moodeen Sheriff observes that he has "seldom seen persons of this kind not coughing repeatedly while smoking, or quite free from it at other times."

8. *Influence of preparations of hemp in exciting to violent crime.*—The views recorded under this head by medical officers are somewhat conflictory, and as none of them appear to be based on a very extensive series of personal observations or recorded facts, are not of much practical value. Surgeon H. Adam mentions that in the jail at Vizagapatam there are sixteen prisoners who confessed that they had been addicted to the use of hemp; but there is nothing definite to show that their crimes were the result of this habit, except in the case of one man whose intellect seems to have been impaired by indulgence in the drug. A case of petty theft which was committed at Cuddalore, while the delinquent was temporarily insane from the excessive use of ganja, has been already noticed in paragraph 6. But one instance of violent crime, attributed to over indulgence in ganja, has been recorded. This case, which is noted by Surgeon-Major Brett, M.D. (No. 3 of tabular statement), was that of a Havildar of the 35th Regiment, who shot the adjutant of the corps, because he was disappointed in getting promotion, and committed suicide to avoid punishment. This man was reported to have been under the influence of ganja when he committed the crime. On the other hand, the surgeon in charge of the Madras Penitentiary states that there is nothing on the records of that jail to show that hemp preparations incite to criminal offences. From the evidence before me therefore, it does not appear that those addicted to the use of the bazaar preparations of *Cannabis* are more apt to commit ordinary or violent crime than those who exceed in the use of spirits or opium. The most that can be said is that ganja, &c., sometimes produce a species of maniacal excitement, and a person in this state may, of course, commit an act rendering him amenable to the law. Surgeon Adam says that, in the cases that he has seen during the past five years, while in charge of a jail, the "crimes committed by those addicted to the use of preparations of hemp have had more of a predatory than of a violent character." But while the use of hemp does not appear to be a direct cause of violent crime there seems some reason to suppose that men who meditate an offensive or violent act which they would not have the courage to undertake in cool blood, sometimes nerve themselves for the occasion by taking a dose of ganja. Thus, hemp may occasionally be indirectly the cause of crime.

9. *Influence of preparations of hemp in inducing insanity.*—That the long-continued or excessive use of these preparations is apt to induce insanity is very clearly shown by the returns in the annual report on the Bengal Asylums for 1870. The total number treated in these institutions during the year was 1,147, and of these, 316 cases, or 27·5 per cent., were the result of indulgence in ganja or bhang. The statistics of the Madras Asylum do not admit of strict comparison with these figures; but of 302 admissions into this institution between 1st January 1867 and the 31st December 1870, fourteen cases were reported to have been caused by the use of ganja, but in eight of these the cause was doubtful, as the evidence was only hearsay. But, assuming that all the fourteen cases were induced by the use of the drug, this would only give to the

total admissions a percentage of 4·6. From this it would appear that ganja-smoking is much less frequently a cause of insanity in this than in the Northern Presidency, and it may also be inferred that the vice is much less common amongst the people of Madras than amongst those of Bengal. Further evidence on the influence of the preparations of hemp in causing insanity will be found in column 7 of tabular statement and also in the reports of medical officers, attached.

No. 179, dated 19th January 1872.

From the Inspector-General of Police, Madras, to the Chief Secretary to the Government of Madras.

With reference to G. O. No. 1598, dated 21st October 1871, regarding the effects of the use of ganja, I have the honour to submit the following remarks on the subject, which are based upon reports received from district police officers. These reports coincide with my own experience of the matter.

2. There are sufficient data to show that the abuse of ganja not unfrequently produces insanity. At this moment I have the case of a police constable of the Ganjam district before me who is subject to aberration of intellect caused by excessive ganja-smoking, as testified by a medical certificate. Another constable in North Arcot is now under treatment for mania brought on by the abuse of ganja. In Nellore two cases of violent crime committed by persons under the influence of ganja are recorded. Both these persons were police officers, and the Superintendent of Police states that no less than seven other policemen of the Nellore District have at various times become insane from excessive use of this drug, and out of 47 cases (obtained by recent inquiry) of excessive use of ganja by private persons in various parts of this district (Nellore) insanity has already supervened in 23 cases. The Superintendent of Police, Vizagapatam, states that ganja is very commonly used among the lower classes, and that many, in consequence, suffer from temporary insanity. In 1867 a police constable of the Cuddapah district, when temporarily insane under the influence of bhang, murdered a beggar and stabbed the Tahsildar, against neither of whom he had any motive of malice. A person accused of a murder committed at Puther, in North Arcot, at the beginning of 1871, was declared by the Civil Surgeon to be of unsound mind, in his opinion, from the use of ganja or bhang.

3, With regard to the effect of ganja or bhang as a cause of crime, the Acting Commissioner of Police for the Town of Madras is of opinion that these stimulants, when indulged in largely, do excite to violent crime, but to what extent he is unable to say. He states that the criminal population of Madras town are addicted to these stimulants, and from observation in the penitentiary, it is believed that habitual criminals are most inveterate smokers of ganja ; sometimes they become violent under the influence of the drug. But on the other hand, the Commissioner of Police states that ganja-smokers are ordinarily very quiet, with a tendency to imbecility, the general effect of the drug being to stupefy rather than to excite, and that no cases of murder, grevious hurt, &c., are known to have occurred from this cause. The Acting Commissioner of Police states that he cannot quote instances, as the subject has not hitherto received attention. This in itself seems to show that the use of ganja has no marked effect in exciting people to commit crimes.

4. District police officers are unanimously of opinion that, save in very exceptional cases, ganja is not a predisposing cause of crime, although, when a crime has been resolved upon, the drug may occasionaly be used for the purpose of creating "Dutch courage." But it is said that for one crime committed under the influence of ganja, many hundreds are commited under the influence of intoxicating liquor.

5. I believe this to be the true state of the case. Dacoits and criminals of that class habitually stimulate themselves with arrack, which is far more suitable to the purpose than ganja, the effect of which is ordinarily soporific. But, in this respect neither the arrack nor the ganja are the primary cause of crime,

and,

and, in my opinion, ganja can only be said to be the origin of crime is so far as it produces temporary aberration of intellect, under the influence of which an unpremeditated and purposeless crime of violence against the person may occasionally (though very rarlely) occur.

6. It follows that so far as the influence of ganja in exciting to violent crime is concerned, there seems to be no urgent necessity to restrict the use of the drug by legislative action. The other bearings of the question, which are far more important, do not fall within my province.

No. 66, dated 22nd January 1873.

From the Honourable *W. Hudleston*, Chief Secretary to Government, Fort St. George, to the Secretary to the Government of India, Department of Agriculture, Revenue and Commerce.

In continuation of the letter from this Department, dated the 9th October 1872, No. 1141, I am directed to forward, in original, the Proceedings of the Board of Revenue, dated the 20th ultimo, No. 8477, submitting the report of the Collector of South Canara on the subject of the influence of ganja on crime.

EXTRACT from the Proceedings of the Board of Revenue, Madras, No. 8477, dated 20th December 1872.

Read the following:—

No. 1471, dated 30th November 1872.

From *H. S. Thomas*, Esq., Collector of South Canara, to the Secretary to the Board of Revenue, Madras.

I have the honour to reply to Board's Proceedings, No. 4899, dated 1st December 1871.

2. Ganja and the other preparations of hemp seem to be useful medicines, pleasant drinks, and enjoyable smoking. Excessive use of them is apparently deleterious, but, as far as I can learn, the mischief done by their abuse can bear no comparison with the evil effects of too much alcohol.

3. The effect of these different preparations of hemp, though both exciting and soporific in different stages, are I understand, more the latter than the former. The chief sufferer therefore in the end, is the debilitated patient. No interdiction seems called for therefore, on police grounds.

4. Whether on sanitary grounds a Government is to interfere with a man's meat and drink is a very broad question. If it does, where is it to stop: There are abuses besides hemp-taking that produce insanity. The prevalence and increase of insanity in Europe, where no one uses hemp, is a terrible subject.

5. Hemp has other valuable use. I do not think that Government should interpose in any way to check the culture of a useful plant simply because one of its properties is sometimes abused. If hemp were discouraged, something else would be resorted to, for intoxicating liquors can be distilled from rice, and almost anything in a state of fermentation.

6. If the Government must interfere, it should do so to check the abuse, not the use. There is wisdom in the Chinese law that punishes a man severely for being so intoxicated as to lose his self-control, on the ground that he has reduced himself to the state of an animal, dangerous to his fellow-creatures; an animal that, were it not a human being, would be killed, but being a human being is spared and well-punished for the expense and trouble to which it has put the police in looking after it and prevent it from committing any violence or indecency.

7. Intoxication is much more a vice of the Englishman than the Asiatic. It is quite a national vice, and drunkards' stomachs are inherited, and the wild tribes we come across are demoralised and even exterminated by our fire water. Our example and our rule have made drunkenness more common in India than it was. With the Hindus, drunkenness was one of the five sins, and that ban not sufficing, the moderate use even of intoxicating liquors was prohibited during the Kali Yuga. The general enforcement of that prohibition our rule will not permit.

8. It would be acceptable to the people, it would be conducive to health, it would be advantageous in a police point of view, and it would be not difficult in operation if we introduced the Chinese principle by way of compromise, and visited intoxication with considerable and increasing fine.

9. But then it should include all intoxication, and not only that arising from the use of hemp, and should be levelled at that which is troublesome or dangerous to others.

10. Section 510 of the Indian Penal Code provides for this, but I think it does so somewhat inadequately.

11. Some interesting details are contained in the enclosed paper by my then head writer, Mr. S. Ball.

Submitted to Government in continuation of Board's Proceedings, dated 4th May 1872, No. 716.

Dated 13th September 1872.

Memorandum by *S. Ball*, Esq., on the Uses and Effects of the Hemp Plant, called by the Indians Ganja.

The dried hemp which has flowered is called ganja, the colour is dusky-green, and the odour agreeably aromatic. It grows to about three feet in height, and spreads to about two feet in breadth. At the tip of the branches a heavy bunch of leaves and flowers is found, the stem being nearly bare, or with a few solitary leaves here and there.

Ganja is used chiefly for smoking, beverages, pills or boluses, and medical purposes.

1*st, Smoking.*—A few heads of the plant are moistened with water, stalks and seed removed, and then pressed down on the palm of the hand with the thumb, and the water squeezed out. It is then placed in a chillum, or funnel-shaped earthen utensil, and filled to the stem of the hooka, or hudguddi, and smoked.

2*nd, Beverage.*—The stalk and seed are carefully removed and ground into a paste with jaggery or brown sugar, and dissolved in a small quantity of water and used by the poor as a ready agent of a pleasant drink. The well-to-do classes grind the above with sugar, poppy-seed, coriander, cotton-seed, and ginger, dissolve it in milk or water, and partake of it in the evening.

Ramrass—a pleasant drink—

Ganja, minus stalk and seed - - - -	Tola ¼,
Nutmeg - - - - - - - -	No. 1 or 1½,
Cardamons - - - - - - -	Pods 4,
Coriander - - - - - - -	Tola 1,
Poppy-seed - - - - - - -	„ 3.

Grind to a paste, dissolve in 1½ pint of water and an equal quantity of cow's milk, boil to the consistency of cream, sweeten to taste, and take two wine glassfuls.

3*rd, Pills or Boluses.*—The seed and stalk are removed, fried in ghee and ground with jaggery or brown sugar, and formed into large pills.

Effects

Effects—Smoking.—The novice retains his equilibrium for about half-an-hour after smoking, when the system becomes affected. It then makes him loquacious and frolicsome, but, after a short time, stupor and drowsiness overcome the smoker, and he sinks into sleep.

The habituated smoker has recourse to his weed occasionally, and requires it to induce sleep and to assist his digestive organs. The veteran smoker finds the herb too weak, and adds thereto a quantity of tobacco, which makes him a-going in 30 minutes. The after effects of hard smoking are lassitude, stupor, and nervousness. The last scene in the career of the dissipated smoker is dry cough, consumption, and general debility.

Drinking.—The beverage is slower in action, and its effects on the system are very peculiar; at first it creeps up the spine, causes hilarity, frolic, and wit; at other times it takes a different course, causes sorrow and timidity, and confuses the brain; and, lastly, ends in drowsiness and sleep. The after effects of the night's debauch are failure of memory and heaviness of the head.

Eating.—Swallowing.—The action of the bolus on the system is slower at the beginning, but its effects are nearly akin to that of the beverage.

Medicinal.—Native physicians prescribe small quantities of ganja in their rahlibs, and they are, on the whole, productive of good results to convalescents suffering from general debility, dysentery, and diarrhœa. People living in malarious localities derive benefit by having a smoke at the chillum or pipe before going to sleep.

The juice of the ganja plant, mixed with cocoa-nut oil and boiled and applied externally, is known to afford relief to people suffering from chronic rheumatism.

No. 113 G., dated 30th January 1873.

Endorsed by the Department of Revenue, Agriculture and Commerce.

Transferred to the Home Department for disposal, in continuation of Office Memorandum, No. 934, dated the 30th ultimo.

No. 3773, dated 17th December 1873.

Resolution by the Government of India, Financial Department.

Read the following Papers relating to an inquiry into the effects of the use of ganja and other preparations of the hemp plant:—

Financial Resolution, No. 3661, dated 20th September 1871.

Returned, in original, to the Revenue Department.

Circular issued by the Department of Revenue, Agriculture and Commerce, Nos. 338 and 339, and 341 to 347, dated 10th October 1871.

Letter from Chief Commissioner, Central Provinces, No. 444-27, dated 7th February 1872.

" " Chief Commissioner, Central Provinces, No. 2953-105, dated 19th August 1872.

" " Chief Commissioner, Mysore, No. 5651-46 G., dated 23rd February 1872.

" " Secretary to Government of the Punjab, No. 502, dated 10th April 1872, and Enclosure.

" " Secretary to Government of the North Western Provinces, No. 92 A., dated 20th April 1872.

" " Resident of Hyderabad, No. 6, dated 20th April 1872.

" " Secretary to Chief Commissioner, British Burma, No. 725-65, dated 3rd May 1872, and Enclosures.

" " Secretary to Chief Commissioner, Oudh, No. 3073, dated 8th July 1872, and Enclosures.

" " Secretary to Government, Bombay, No. 3069, dated 3rd August 1872, and Enclosures.

Letter from Secretary to Government, Bengal, No. 3863, dated 31st August 1872, and Enclosures.
„ „ Secretary to Government, Madras, No. 1141, dated 9th October 1872, and Enclosures.
„ „ Secretary to Government, Madras, No. 66, dated 22nd January 1873, and Enclosures.

Resolution.—In September 1871 the attention of the Governor General in Council was drawn to the deleterious effects alleged to be produced by the abuse of ganja and other preparations of the hemp plant.

2. The Local Government were thereupon requested to inquire into the use and abuse of the several preparations of hemp, with reference, not only to their effect upon health, but also to their alleged influence in exciting to violent crime. The opinion of the authorities was invited as to the expediency of restricting the use of these drugs, or even suppressing the cultivation of the plant.

The Government of Bengal was further requested to report whether there was any evidence to show that Bengal ganja grown in the district of Rajshahye differed from, and was more deleterious than, the ganja produced in other parts of India.

3. From the replies which have now been received, it appears that, though on some points the local officers are almost unaminous, yet on others there is wide disagreement. On the whole, the general opinion seems to be that the evil effects of ganja have been exaggerated.

4. The Government of Madras state that hemp is little used in that Presidency as compared with other parts of India. The Papers forwarded point to the opinion that the abuse of ganja tends to impair the intellect and nervous system generally; but there is no evidence to show that the drug acts especially as an incentive to crime, or is employed for that purpose. The Government of Madras, concurring with the Board of Revenue, are of opinion that the evil effects of the use of ganja have not assumed such proportions as to necessitate legislation.

5. Ganja is not extensively cultivated or consumed in Mysore, and its influence in exciting to crime is stated to be very slight. It is, however, reported that, out of a total of 280 admissions to the Lunatic Asylum in Bangalore during the past five years, ganja was assigned as the cause of insanity of 82 persons, of whom 64 subsequently recovered their reason and were discharged.

The Chief Commissioner does not consider that any special measures of restriction are necessary, but he recommends that the sale of ganja and similar drugs should not be permitted, except by vendors specially licensed for the purpose, and that the highest possible Excise duty should be imposed on them so as to limit consumption without encouraging smuggling.

6. The Resident at Hyderabad reports that the use of ganja and bhang in Berar is not extensive, that these drugs are resorted to either before or after the commission of a crime to strengthen the nervous system, and that their habitual use undermines and destroys the constitution, though it is not believed to be specially conducive to the commission of crime.

Mr. Saunders is of opinion that the abuse of these drugs is not so great in Berar as to necessitate any special legislative measures.

7. The Chief Commissioner, Central Provinces, reports that there is a considerable difference of opinion regarding the evil effects attendant on a continual indulgence in ganja-smoking. The people generally are said to be of opinion that continued indulgence inevitably leads to permanent insanity, but this opinion is not borne out by the statistics of the lunatic asylums. Of 317 lunatics received into the Nagpur Asylum since 1864, there were 61 in whom insanity had been occasioned by an immoderate use of ganja. Of these 10 have died, 28 have been discharged cured, and 23 remain uncured, and from this result it is inferred that excess in ganja-smoking does produce an insanity which is transient if the habit be relinquished, but otherwise permanent.

The

The superintendent of the asylum at Jubbulpore states that, out of 120 lunatics at present confined, 37 indulged in ganja-smoking, and he deduces from certain statistics which he has collected that there is only one lunatic from all causes for every 300 ganja consumers. The data on which these statistics are founded are not however given. The Chief Commissioner further reports that ganja and bhang do not act as direct incentives to crime, but that they are often taken by persons about to commit grave offences in order to brace themselves up for the dangers they may have to undergo. Several officers are stated to insist on the fact that the use of ganja is always injurious, never beneficial, and that in this respect there exists a material difference between ganja and spirits; but others assert, and with some show of reason, that persons, such as palki-bearers, whose employment subjects them to great exertion and fatigue, are enabled to perform the wonderful feats they not unfrequently do, by being supported and rendered insensible to fatigue by ganja, and that the use of ganja leaves in them no after-effects of an injurious kind.

It is admitted that the consumption of drugs has of late years materially increased in the Central Provinces, and fears have been expressed by district officers that since the introduction of the public central distillery system and the consequent rise in the price of spirits, many people who formerly drank spirits have taken to drugs as a substitute. At the same time, persons whose opinions are entitled to weight, declare that the tastes for spirits and drugs are independent and not affected one by the other.

Taking all the facts into consideration, Mr. Morris is of opinion that some action should be taken by Government to impose restrictions on the cultivation, possession and sale of ganja, and recommends that the cultivation of ganja without a license be absolutely prohibited, and that the issue of licenses be restricted to places where the cultivation and outturn could be checked by the ordinary revenue establishments.

The imposition of such restrictions would not, the Chief Commissioner thinks, be a matter of much difficulty in the Central Provinces, but to be effectual they must be extended to all contiguous provinces.

8. In Bombay ganja is said to produce insanity, but even in regard to this there is not unanimity, and the Government of Bombay, while desiring that ganja and bhang should be treated as other intoxicating drugs or spirits, and the present restrictions on their sale maintained, consider it unnecessary to take measures for the limitation or suppression of the cultivation of the hemp plant.

9. The Punjab Government report that the amount of crime that can be traced to the use of the preparations of hemp is exceedingly small, so small as to make it altogether impolitic and unnecessary to attempt to restrict the sale of the products of the plant by law.

His Honour the Lieutenant Governor states that, though harmless when taken in small quantities, the abuse of hemp may, and often does, produce mental derangement, and it appears that of the total number of cases of insanity treated in the Delhi Lunatic Asylum, a large proportion is due to the use of preparations of hemp.

This percentage in each year, from 1867 to 1871, was as follows:—

1867	11·92	per cent.
1868	16·61	„
1869	17·68	„
1870	20·60	„
1871	17·14	„

His Honour is of opinion that if people were prohibited from using the preparations of hemp and opium, they would, in all probability, have recourse to some other stimulant, such as alcohol, the crime resulting from the abuse of which would be much greater than that resulting from the abuse of those drugs.

10. The reports of the officers consulted in the North-Western Provinces disclose a wide variety of opinion, the prevalent impression being that ganja and charas are exciting in their effect as opposed to bhang, which is described as being lethargic. His Honour the Lieutenant Governor believes, however, that there is but a slender groundwork of facts for this opinion, and that even the returns of the lunatic asylums are based on hearsay reports and have no scientific value.

It appear to His Honour that if the effects of the use of ganja were nearly as bad as is sometimes supposed, either as inciting to crime or as injuring health, such a wide enquiry would have resulted in a more general and decided consensus of opinion and in the production of numerous facts bearing out that opinion. Accordingly His Honour does not recommend the adoption of any special measures to limit or stop the production of the plant. As it grows freely in the country lying along the foot of the Himalayas, and can be cultivated in every moist and low-lying tract, to prevent its production would, His Honour apprehends, be almost impossible.

It is further stated that as the duty on ganja is at present collected in the North-Western Provinces by letting in farm the right to sell the drug in each district or part of a district, it would be impossible to enhance the duty, unless the sale were made a monopoly, and treated by Government in a similar way to that of opium.

11. The Chief Commissioner, Oudh, reports that the conclusion to be drawn from his enquiries is that the evil effects of the use of hemp have been exaggerated; that there is nothing to show that bhang, if used at all, must be used immoderately, or that, if used in moderation, it has mischievous consequences. Ganja, however, when used immoderately, is said to have a tendency to produce asthma.

The Chief Commissioner adds that, though the criminal class makes an immoderate use of these drugs, their consumption does not act as a direct incentive to violent crime, and they are merely taken by those about to commit crime in order to give them fictitious and temporary courage.

The Chief Commissioner believes that any interference with the cultivation and use of hemp and its preparations is not called for on moral grounds, and that arbitrarily to stop their use would merely drive the people to the use of still more deleterious drugs.

12. In Bengal the method of levying the excise duty on ganja differs from that in force in any other province.

A variety of the hemp plant grows wild throughout the whole or greater portion of the province, and another variety is cultivated to a limited extent in the Gurjat in Orissa, and its produce pays a duty of 8 annas a seer. The ganja produced from this plant is consumed in Orissa, but the amount so consumed which pays duty has never exceeded 40 maunds in one year. The variety of plant which produces the well-known Bengal ganja is cultivated only in a small portion of the Rajshahye and Bograh districts; the quantity of land devoted to its production every year being about 500 or 600 acres. Its cultivation requires much care, and the produce when prepared is stored and sold under excise supervision. The rate of duty payable per seer varies from Rs. 2-8 to Rs. 4, according to the quantity of wood mixed with it.

Before the year 1853 the duty on ganja was collected either by farming the monopoly of sale, or by requiring each seller of ganja to obtain a license and charging fees for these licenses. In 1853 a duty of one rupee per seer was levied, and this rate continued until 1859-60, when the system was introduced of charging duty at three different rates, according to the manner in which the drug was prepared and packed, so as to equalise the incidence of the tax on the intoxicating principle. The rates fixed were Rs. 4, Rs. 3, and Rs. 2, and these rates continued in force till the beginning of 1872–73, when the rate of Rs. 2 was increased to Rs. 2-8 a seer.

These measures have been highly successful, for while consumption has been checked, the revenue has been largely increased. The following statement shows

shows the quantity of ganja exported every year since 1854–55, and the revenue realised, both from duty and fees, on retail licenses:—

Year.	Quantity of Ganja exported.	Revenue realised (Duty and License fees).	Average Revenue per Seer.
	Mds. srs. cks.	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
1853-54	—	3,69,801 – –	—
1854-55	19,157 5 6½	4,02,264 – –	– 8 4
1855-56	18,598 20 12½	4,51,937 – –	– 9 8
1856-57	17,676 39 12½	4,66,905 – –	– 10 6
1857-58	19,625 24 15	4,96,310 – –	– 10 1
1858-59	22,367 22 7¾	5,68,471 – –	– 10 2
1859-60	21,240 12 10	6,44,963 – –	– 12 1
1860-61	13,015 23 14½	6,77,164 – –	1 4 9
1861-62	15,396 37 2	7,74,781 – –	1 4 1
1862-63	11,241 14 4	8,90,225 – –	1 15 8
1863-64	11,733 23 1½	9,55,554 – –	2 – 7
1864-65	10,068 18 0	9,76,511 – –	2 6 8
1865-66	9,663 8 15	9,55,891 – –	2 7 6
1866-67	7,592 13 4	8,10,346 – –	2 10 8
1867-68	10,530 13 0	9,73,176 – –	2 5 –
1868-69	11,506 14 5	9,68,010 – –	2 1 7
1869-70	10,192 38 10½	9,98,129 –	2 7 3
1870-71	11,528 38 13½	11,06,768 – –	2 6 5
1871-72	10,433 26 8	11,40,329 – –	2 11 8
1872-73	9,336 10 15	11,89,706 – –	3 2 11

13. The Lieutenant Governor reports that the excessive smoking of ganja does harm, and is believed to produce temporary insanity and loss of health, and that officers in charge of lunatic asylums are very generally of opinion that a considerable proportion of the lunatics under their charge have lost their reason from excessive ganja-smoking. As the number of people who are known to have become insane from ganja-smoking is extremely small in comparison to the whole population, and as ganja has been growing dearer and dearer of late years, his Honour the Lieutenant Governor is of opinion that the absolute prohibition of the use of ganja is not called for, more especially as such a prohibition would be very difficult to enforce, and would probably have the effect of leading the people to have recourse to some other, and possibly a more hurtful, drug.

The connection between ganja-smoking and violent crime is reported to be not so close or so strong as to warrant the prohibition of the use of ganja on that ground, though it may be the case that men who have decided on committing a specific crime to be accompanied by danger or violence, fortify their bodies or their spirits, or both, by the use of ganja.

No satisfactory explanation has yet been given why the Rajshahye ganja should be more sought after than other sorts. It does not appear to contain on the average a larger proportion of the principle peculiar to the hemp plant than do other varieties, and it undoubtedly contains less than some of them, and his Honour is of opinion that it is more sought after simply because it is a finer and better grown drug than that produced elsewhere.

14. The Chief Commissioner, British Burma, reports that ganja is very little used by the Burmese, and that what consumption there is in British Burma is almost confined to coolies and immigrants from India. The Chief Commissioner is therefore in favour of absolutely prohibiting the consumption of ganja before a taste for it shall have spread throughout the province.

15. Upon a consideration of all the opinions thus collected; it does not appear to the Governor General in Council to be specifically proved that hemp incites to crime more than other drugs or than spirits. And there is some evidence to show that on rare occasions this drug, usually so noxious, may be usefully taken. There can, however, be no doubt that its habitual use does tend to produce insanity.

The total number of cases of insanity is small in proportion to the population, and not large even in proportion to the number of ganja-smokers; but of the cases of insanity produced by the excessive use of drugs or spirits, by far the largest number must be attributed to the abuse of hemp.

In Lower Bengal the circumstances have admitted of a system under which the consumption of ganja has been reduced one-half, while the amount of duty levied on it has been doubled. It would be very desirable to control the cultivation and preparation of ganja and bhang elsewhere in the same way. But it is believed that this would not be easy; indeed, it would probably be impracticable.

16. Moreover, with the exception of the Chief Commissioners of British Burma and the Central Provinces, the Local Governments are not in favour of altering existing arrangements. His Excellency in Council, however, trusts that the various Local Governments and Administrations will endeavour, wherever it may be possible, to discourage the consumption of ganja and bhang by placing restrictions on their cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices.

17. As regards British Burma, the Chief Commissioner has already been informed that the Governor General in Council concurs with him in thinking that the cultivation and consumption of ganja should be absolutely prohibited and it has been prohibited from the beginning of the year 1873–74.

Ordered,—that the foregoing Resolution be communicated to the Department of Agriculture, Revenue and Commerce, and the several Local Governments and Administrations.

Ordered also, that a copy be forwarded to the Home Department for publication in the Supplement to the "Gazette of India."

— No. 3. —

(Revenue, No. 99.)

Despatch from Secretary of State for India to the Governor General of India in Council, dated 20th October 1892.

My Lord Marquis,

I HAVE received and considered in Council the letter of your Excellency's Government in the Finance and Commerce Department, No. 212, dated 9th August last, respecting the consumption of ganja in India.

2. During the autumn of last year Mr. Mark Stewart drew attention in the House of Commons to the baneful effects of the above-mentioned drug, and suggested that the attention of your Excellency's Government should be invited to the expediency of extending to other provinces of India the prohibition against its use which has for some years been in force in Burmah.

3. You now point out that when the possession and sale of ganja was forbidden some years ago in Lower Burmah, "the drug was very little used by "the Native population, its consumption being almost entirely confined to coolies "and other immigrants from India," and "that the cultivation of the plant in "Burmah which had never been extensive had virtually ceased, the consumers "being dependent on importations for their supplies."

4. But as regards India circumstances are different In the first place hemp, throughout a great part of India is one of the commonest of wild plants, and its eradication would be impossible, and where this is not the case it could

constantly

constantly be grown in spots which would be safe from observation and from the risk of detection. Even were it otherwise ganja and other preparations of the plant are produced in Native States and would inevitably find their way into British territories. Lastly, you explain that "India abounds with plants "growing wild from which drugs can be procured which are more deleterious in "their effects than ganja."

5. You are therefore of opinion that it would be impossible to enforce a general prohibition of the use of this stimulant, the more so as the practice of smoking ganja has existed amongst certain sects from time immemorial to the present day.

6. In this view I concur, as it would be obviously inexpedient to order a prohibition which could not be enforced, while there would be a continual danger lest the consumption should be merely diverted from recognised channels, the demand being met by an illicit trade.

7. But I observe with satisfaction that while you consider absolute prohibition to be impracticable, you deem it your duty to restrict the consumption of ganja as far as may be possible; and I have no doubt that you will impress upon Local Administrations the necessity of making every endeavour to "discourage the use of the drug."

I have, &c.
(signed) *Kimberley.*

REPORT of the CULTIVATION of, and TRADE in, GANJA in *Bengal*, by Mr. *Hem Chunder Kerr*, Deputy Collector, on Special Duty.

CONTENTS.

Paragraph.		PAGE.
1	Submission of report	96
2	Commencement of inquiry. Tour in Ganja Mahal	*ib.*
3	Tour in Monghyr, Patna, Arrah, &c.	*ib.*
4	Return to Nowgong	*ib.*
5	Return to Calcutta	*ib.*
6	Inquiry in Calcutta	*ib.*
7	Names of hemp; Sanskrit names	*ib.*
8	Biblical name	97
9	Arabic names	98
10	European names	*ib.*
11	Early Greek notices	99
12	Notices by Roman *literati*	100
13	Hemp in Egypt	*ib.*
14	Arabic and Persian notices	101
15	Modern Sanskrit notices	*ib.*
16	Varieties of hemp	*ib.*
17	Description of the plant	102
18	Botanical characters	103
19	Two sexes of the plant	*ib.*
20	The female of the Ganja-yielding plant	*ib.*
21	The narcotic property of Ganja due to a peculiar resin	104
22	Character of the resin	*ib.*
23	Quantity of resin present in Ganja	*ib.*
24	Analysis of the produce of hemp	105
25	Economic uses of hemp seeds, wood, and fibre	*ib.*
26	Uses of hemp leaves	*ib.*
27	Use of charas	106
28	—— of Ganja	*ib.*
29	Locale of cultivation	*ib*
30	——— Gurjats of Orissa	107
31	——— North Western Provinces, Central Provinces, Bombay, and Madras	*ib.*
32	——— Bengal	*ib.*
33	——— Rajshahye	*ib.*
34	——— Ganja Mahal	108
35	Extent of cultivation; number of villages and of men	*ib.*
36	Area	*ib.*
37	Supervisor's office routine	*ib.*
38	Mode of cultivation; first ploughing	109
39	Throwing sod on the field and surrounding it with a ridge	*ib.*
40	Second course of ploughing and manuring	*ib*
41	Third course of ploughing and ridge-making	110
42	Transplantation	*ib.*
43	Nursery	*ib.*
44	Arrangement of ridges	111
45	Dressing and manuring of ridges after transplantation	*ib.*
46	Trimming	112
47	Ploughing between the rows of plants and re-dressing of ridges	*ib.*
48	Destruction of male plants	*ib.*
49	Second trimming and transplantation	113
50	Irrigation	*ib.*
51	Mode of irrigation	*ib.*
52	Last dressing of ridges	114
53	Flowering	*ib.*
54	Sale of crop by fields	*ib.*
55	Time of cutting	*ib.*
56	Joint cultivation	*ib.*
57	License for cultivation	*ib.*
58	——— for manufacture	115
59	Place for manufacture	*ib.*
60	Cutting of the crop	*ib.*
61	Removal of crops to place of manufacture	116
62	Manufacture of Flat Ganja. Rejection of flowerless tops and exposure to sun and dew	*ib.*
63	Making of bundles	*ib.*
64	Manufacture of Flat Ganja; stamping	*ib.*
65	Threshing and re-stamping	*ib.*
66	Pressing of separate bundles	117
67	Separating the stalks	*ib.*
68	Further stamping, threshing, and sun-drying	*ib.*
69	Pressing of separate twigs	*ib.*
70	Completion of manufacture	*ib.*
71	Manufacture of Round Ganja; exposure to sun and dew	118
72	First course of rolling	*ib.*
73	Substitute for sun-drying	119
74	Second course of rolling and dressing	*ib.*
75	Tying of bundles	*ib.*
76	Drying of bundles and freeing them of leaves	*ib.*
77	Wastage during manufacture	120
78	Stacking	*ib.*
79	License to retain possession of Ganja	*ib.*
80	New rules about licenses	*ib.*
81	Storage	121
82	Advances	*ib.*
83	"Chúr," or broken Ganja	*ib.*
84	Influence of weather	122
85	Insects which injure the plant	*ib.*
86	Blight	*ib.*
87	Fallow and rotation of crops	*ib.*
88	The hemp-cultivating class	123
89	Capital	*ib.*
90	Cost of cultivation	*ib.*
	Cost of the manufacture of Ganja:	
91	(*a*) Flat	*ib.*
92	(*b*) Round	124
93	Produce; ratio between green plants and prepared drug difficult to ascertain	*ib.*
94	Number and weight of green plant per bigá	125
95	Quantity of prepared drug per bigá	*ib.*
96	Number of bundles of Flat Ganja to a maund by weight and by estimate	126
97	Ditto - ditto - Round ditto	*ib.*
98	Yield of the Round Ganja in a given year	127
99	Yield of Flat Ganja	*ib.*
100	Relative proportion of the two kinds of Ganja	*ib.*
101	Sale of seeds, seedlings, &c.	128
102	—— of Ganja at Nowgong	*ib.*
103	Evil consequences of the license	129
104	Export of the two kinds of drug	130
105	Weighing of Ganja	*ib.*
106	Sorting of Flat Ganja after sale by cultivators	*ib.*
107	Sale of round hemp by field	131
108	——————— by produce	*ib.*
109	Contracts how made	132
110	Settlement of rates of *desáshoi* contracts and its advantages to the cultivator	*ib.*
111	Weight of bundles and packages	133
112	Sale of chúr	*ib.*
113	Brokers	134
114	Agent's commission	135

Paragraph.		PAGE.
115	Pay of labourers - - - -	135
116	Procedure for purchase - - -	136
117	——— in the Supervisor's office -	*ib.*
118	Number of dealers - - - -	138
119	Selling price of Ganja - - -	*ib.*
120	The narcotic portion of Ganja, apart from its surrounding worthless matter - - - - - - -	*ib.*
121	Number of persons smoking Ganja and quantity smoked - - - -	139
122	Dryage and wastage during storage in warehouses - - - - -	*ib.*
123	Adulteration - - - - -	140
124	Smuggling - - - - - -	*ib.*
125	Facts and opinions regarding smuggling	141
126	Probability of illicit trade - - -	143
127	Want of proper supervision - -	143
128	What precautions necessary - -	145
129	Scheme of supervision - - -	*ib.*
130	Duties of the Supervisor and his assistants - - - - - -	146
131	Bonding golás - - - - -	*ib.*
132	Present Supervisor and his establishment - - - - - -	147
133	Duty on ganja ; its effect on morality	*ib.*
134	——— as a source of revenue	148
135	——— how far it may be safely raised - -	149
136	——— equalisation of - -	*ib.*
137	——— where to be paid -	150
138	——— on bhang - - -	152
139	Summary of the report - - -	153

APPENDIX A.

Statement shewing the number of persons engaged from year to year in the cultivation of Ganja, the area under cultivation, and the quantity of hemp produced in each year from 1854 to 1876 - 154

From Baboo *Hem Chunder Kerr*, Deputy Collector on Special Duty, to the Secretary to the Board of Revenue, L.P., dated Calcutta, 2 April 1877.

Sir,

WITH reference to the orders of the Government, I have the honour to submit the following Report on the Cultivation of, and Trade in, Ganja in Bengal.

Commencement of inquiry tour in Ganja Mahal.

2. On the 18th of October last I was relieved of my duties in Alipore, and reported myself to the member-in-charge; from that day to the 9th of November I employed myself in reading the records available in the Board's office, and bearing upon the subject of my inquiry. On the 10th idem I left for Nowgong, in Rajshahye, which was reached on the 17th. Making that my head-quarters, I went out frequently to visit all the important ganja villages, examined a great number of fields, held frequent conversations with, and collected as much information as I could from, most of the oldest and intelligent among the ganja cultivators, as also the wholesale goládárs' agents, the ganja brokers, and fariáhs. I also saw the mode of irrigating and manuring the lands grown with hemp, and how and where the drug was stored in the producing tract. I likewise observed the mode in which the drug was examined, weighed, packed, and sealed in the Supervisor's office; and, finally, I took notes of the procedure adopted in the earlier parts of the cultivation of the narcotic, making such experiments in the course of the inquiry as appeared necessary.

Tour in Monghyr, Patna, Arrah, &c.

3. When the hemp fields were being measured by my clerk and two extra ameens, I obtained the permission of the member-in-charge and visited, in January last, the districts of Burdwan, Beerbhoom, Bhagulpore, Monghyr, Patna, and Arrah, inspecting the ganja goláhs and taking notes of the system on which the hemp trade was carried on there, with special reference to the exportation of the drug from some of the Behar districts, on payment of duty there, to Jounpore, Benares, Allahabad, Mirzapore, and other places by the farmers of the drug mahál of those localities.

Return to Nowgong.

4. On my return from the western districts I proceeded back to Nowgong on the 28th of January, and stayed there for five weeks to complete my inquiries by direct observation of the reaping, storing, &c., of the hemp plant and the manufacture of ganja. Numerous measurements, weighments, and experiments were made at every stage of the inquiry, so as to secure reliable averages and trustworthy facts to the full extent necessary.

Return to Calcutta.

5. After a tour of three months and twenty-four days, of which nearly three months were devoted to Nowgong and about a month to Burdwan, Beerbhoom, Bhagulpore, Monghyr, Patna, and Arrah, I returned to Calcutta on the 4th of March. As the extent of inquiry required in the western districts was not large, the time devoted to it was necessarily short. It would have been of advantage if I could have personally examined the hemp fields of those districts and seen the process followed in the preparation of bhang, but I was pressed for time, and could not prolong my stay there for the purpose.

Inquiry in Calcutta.

6. On my return to the Presidency inquiries were instituted by me among the goládárs of the town, from whom, as well as from the Collector of Calcutta, I obtained much valuable information regarding the trade in ganja.

Names of hemp. Sanskrit names.

7. In my Report "On the Cultivation of, and Trade in, Jute in Bengal" (paragraphs 29 to 34), I have already given a brief sketch of the ancient history of hemp. The plant has been known in India from a remote period of antiquity, and is indicated by several very expressive synonyms. The earliest of these appear to be *bhanga*, which occurs in the Atharva Veda, the last of the four scriptures of the Hindus. It is derived

derived from a root which means "to break," and is supposed to imply the process of debarkation by which the fibres of the plant were separated from its stem, This would indicate that even at the remote period when the Veda in question was written—probably about three thousand years ago—the use of the hemp as a fibre-yielding plant was well known and the knowledge fully utilised. The Veda, however, reckons it along with the *soma*, one of the five plants "which were liberators of sin,"* and this would imply that its narcotic property was also well known. The word is used in the masculine form with a short final vowel, and not, as in later literature, with a long one. Both the masculine and the feminine terms are still in use by the people of the Himalayan regions, who call the male plant *Phul bhang* and the female *Gul bhangâ*. In the Kaushitaki Bráhmana† of the Rig Veda, which is next in antiquity to the Atharva, the attributive form of the word *Bhanga*, derivable both from the feminine and the masculine forms, occurs both singly and in combination; one *Bhángajála*, meaning a "hempen net," and another, *Bhâng-sayana*, a "bedstead woven with hempen cords." The masculine form occurs in the celebrated medical treatise of Susruta, in which the plant is described as a medicine for the accumulation of phlegm in the larynx, and for some other diseases.‡ In the Sanskrit grammar of Pánini both the masculine and feminine forms have been used. Words like *bhángya* and *bhángina*,§ "a hemp field," are derivable from either form, and *Bhangávija* "hemp-seed," and *Bhangákata*,‖ "hemp pollen," from the feminine. In the Institutes of Manu the feminine form is used, and the plant is noticed for its fibres. In later works the feminine form prevails, but in lexicological compilations both are given.

Next comes a group of names derived from the use of the plant as a narcotic calculated to fortify the courage of warriors, or as a sovereign specific for success in warfare, and these include *jayá* "the conquering," or "that which overcomes all painful feelings;" *vijayá*, "the all-conquering;" *ajayâ*, "the invincible;" *trailokya vijayá*, "the conqueror of the three regions of the universe"; and *siddhi*, "the success giver"—all implying victory. *Virapatrá*, or "the producer of leaves which make heroes," belongs also to this class.

The third group indicates the intoxicating property of the plant. It is *ánandá*, "the joyous;" *harshiní*, "the delight-giver:" *mádiní*, "the intoxicator;" *chapalá*, "the causer of unsteadiness;" *mátulí* or *mátulání*, "the wife of dhaturá apple," which is the most potent of narcotics; *ganja* and *ganjákiní*, "the noisy."

The colour of the plant is typified in the name *bharitá*, "the green one." Its pre-eminence is indicated by two names—*indrásana* and *sakrásana*, "the worthy food of Indra," the Jupiter of the Hindus; and its vermin-destroying quality by the term *matkunári*, from *matkuna*, a "bug," and *ari*, "an enemy." Its habitat is indicated by a single term, *Káshimiri*, meaning the plant of Káshmir; but there is no evidence to show that its original locale was that valley, and that it has thence spread all over India. It is now common all over the lower Himalayan ranges, as it is on the plains. Possibly it was first brought into use in Káshmir, and thence the knowledge spread around. All these names, it will be noticed, are in the feminine gender; and as these are obviously of later origin, the masculine form, which occurs in the Atharva Veda and other very ancient works, mnst be accepted as the oldest.

The words *gánjá* and *gánjákina* as applied to hemp are the most recent. In the older dictionaries they are explained to mean a tavern, a drinking bowl, an abode of the low; and their application to the narcotic must be accepted as suggestive of the vile propensities of those who indulge in it. Some modern medical works use them as names of the plant under notice.

Biblical Names.

8. The term *shesh* used in the Bible has been interpreted by Drs. Eadie and Royle to signify hemp, though others say it is one of the synonyms of flax. The literal meaning of the word, however, in the Hebrew language, as given by lexicographers, is "to be cheerful and joyous," which favours the first interpretation.

9. The

* पञ्च राग्यानि बिरुधा सोमअष्ठ निब्रु म दर्भो मङ्गा यव सहस्ते ना मुञ्चत्वं हस ।

† Kaus I, 14: IV, 16; V, 17: ‡ B II, Chapter 11. § Pan, V, 2, 4. ‖ Pánini V, 2, 29.

Arabic name.

9. The Arabic name of the plant is *benj*, which is obviously a corruption of the Sanskrit *bhanga* passing through the Persian *beng*. Some think the Arabic word to mean *hyoscyamus*, or henbane; but the description given by physicians, who say a plant "of which the leaves, the peel, and the seeds torpify," and the idiomatic form in which the *benj* is said to be "drunk," leave little doubt of the nature of the plant indicated. The common word for hemp in Arabic is *kinnab* or *konnab*, and physicians use it promiscuously with *benj*. It is now admitted to be the origin of the Greek *kannabis* and the Latin *cannabis*. The next name is *hashish*, which literally means "a green herb;" but the name has probably been applied to the drug from the green colour of the draught which is prepared from it, for it is usually in connection with the narcotic properties of the draught that the name is used. It is the same with the *bharitá* of the Sanskrit writers. Those who drink the draught are called *hasháshins*, or "green-draught-drinkers;" and the learned De Sacy rightly concludes that the English word *assassin* is derived from it, as it is well known that the assassins generally fortified themselves by over-indulgence in intoxicating drugs before undertaking the hateful task which has made them so infamous.* One Arabic name of the plant is *Hashisha affokra*, which has been translated in "L'herbe de Fakirs," the Fakir's herb; another is *keff*, and in praise of it Takyuddin Mauseli sings "arrête la main de chagrins par l'usage du *keff*: le *keff* est le remède des amans tourmentés par les soucis cruels;" another is *shahdánaj*, "the royal grain," from *shah* "a king," and *dânah* "grain" or "seed," which is the counterpart of the Sanskrit *Indrásana*, "the food of Indra." A variety of the hemp is called *kunnab hindi*, or "Indian hemp," but which it is I have failed to make out. There are a number of other names—such as mean the "grass of fakirs," "the leaf of delusion," "the increaser of pleasure," "the exciter of desire," the "cementer of friendship," &c. —of a highly poetical character, all indicating the intoxicating power of the herb, but they need no detailed enumeration.

European names.

10. The Greek name of hemp is *kannabis*, which is obviously borrowed from the Egyptians, who must have got it from the Arabs. But the borrowing must have taken place at a very early age, for it is now believed by many antiquarians of note that the "nepenthe" or the soporific spiced drug which Helen is described in the Odyssey† of Homer to have handed in a cup to Telemachus, and the preparation of which she says she learnt from the Queen of Thebes in Egypt, was no other than the *siddhi*. Others stoutly deny this, and a good deal of ingenuity and scholarship have been wasted on the dispute.

A very suggestive explanation may be given of the etymology of *kinnab*, which bears upon the early history of the plant. The Persian *beng* and the Sankrit *bhanga* or *bhangá* are derived from the same root, and the former seems to be an abraded form of the latter. The word *kinnab* is but the rough and sharp reading of *bhang* or *bang(k)*‡ from right to left, which is the Semitic mode of writing. This would throw some light (though by itself it would be but slight) upon the early migration of the plant from the primitive home of the Aryans to the Indian Himalayas, thence to Persia and Arabia, and to other regions of Asia and Europe, and thence to different parts of the world.

The Italians have made it *canape*, the Poles *konopj*, the Russians *konoplia* or *konopel*, and the Spanish *canamo*; but the French, who, as Gauls, it is said, brought the plant to Marseilles from Thrace, have disguised it as *chanvre*, which, however, with the last two letters dropped and the *ch* pronounced hard, would be *kanv* (or *kanb*). In the Germanic and Scandinavian groups the initial letter has become *h*, which is the first two letters of *chanvre* aspirated, and in the Icelandic it is *hanfr*; Swedish, *hampa*; Danish, *hamp*; (O.H.) German, *hanuf*; (N. H.) German, *hanf*; Dutch, *hennup*; Anglo-Saxon, *henep*; and English, *hemp*.

The

* Vide *passim* Lane's Arabian Nights and Arabic Lexicon, Von Hammer Purgstall's "Contes Inédites des Mille et Une Nuits," and De Sacy's "Chrestomathie Arabe."

† Od. IV., 1, 22.

‡ The Arabs substitute *k* for *g*, which letter is wanting in their alphabet. The borrowing of Sanskrit words by Arabian writers, specially those used in science and medicine, is a well-known fact.

The following is a list of all the names of hemp known to me;—

Anglo-Saxon	Henep.
Arabic	Kinnab or Konnab.
Ditto	Hashish.
Ditto	Shahdánaj.
Ditto	Keff.
Barbari	Fasukh.
Bengali	Gánjá.
Ditto	Siddhi.
Ditto	Bháng.
Bombay	Fasukh.
Burmese	Bin.
Ditto	Ben.
Chinese	Mafuen.
Ditto	Chutsao.
Danish	Hamp.
Dukhini	Gánjá.
Ditto	Sann.
Dutch	Hennep.
Egyptian	Sjaránk.
Ditto	Sejdanak.
English	Hemp.
French	Chanvre.
German N. H.	Hanf.
Ditto O. H.	Hanaf.
Ditto	Kannabis.
Greek	Kannibas.
Guzrati	Sann.
Hindi	Bhang.
Ditto	Gánjá.
Ditto	Phulbhang (male).
Ditto	Gulángá or Gulbhangá (female).
Icelandic	Hanpr.
Italian	Canape.
Javanese	Gindshi.
Latin	Canabis.
Ditto	Cannabín.
Malayalam	Ganjá.
Malayalam	Lacki-lacki.
Ditto	Jeru kansjava.
Persian	Beng.
Ditto	Kunnab.
Polish	Konopj.
Russian	Konoplia.
Ditto	Konopel.
Sanskrit	Ajayá.
Ditto	Anandá.
Ditto	Bhanga.
Ditto	Bhangá.
Ditto	Bharitá.
Ditto	Chapalá.
Ditto	Gajásana.
Ditto	Ganjá.
Ditto	Ganjákiní.
Ditto	Harshiní.
Ditto	Indrásana.
Ditto	Jayá.
Ditto	Matkunári.
Ditto	Mátulí.
Ditto	Matuláni.
Ditto	Mádiní.
Ditto	Sakrásana.
Ditto	Sana.
Ditto	Trailokya-vijayá.
Ditto	Vijayá.
Ditto	Virapatrá.
Singhalese	Matkansha.
Spanish	Canamo.
Swedish	Hampa.
Tamil	Sann.
Telegu	Ganjayi.
Uriyá	Gánjai.
Ditto	Ghádá.
Ditto	Kusumu.
Yunani	Kinnabis.
Ditto	Defroonoos.

11. It is on record that a knowledge of the uses of hemp, both for its fibres and for its narcotic properties, was possessed by the ancient Thracians and Scythians. Of the former Herodotus says,—"They have amongst them a species of hemp (*kannabis*) resembling flax, except that it is both thicker and larger; it is indeed superior to flax, whether it is cultivated or grown spontaneously. Of this the Thracians make themselves garments, which so nearly resemble those of flax as to require a skilful eye to distinguish them; they who had never seen this hemp would conclude these vests to be made of flax."*

Early Greek Notices.

Hesychius, quoted by Larcher in his annotations on the above passage, says that "these garments were doubtless worn only in summer." These clothes seem to have been the same as the *bhangelá* wrappers of the hillmen of the Himalayan regions.

Herodotus says again, "The Scythians take the seed of this hemp and, placing it beneath the woollen fleeces we have before described, they throw it upon red-hot stones, when immediately a perfumed vapour ascends stronger than from any Grecian stove. This to the Scythians is in the place of a bath, and it excites from them cries of exultation. It is to be observed that they never bathe themselves. The Scythian women bruise under a stone some wood of the cypress cedar and frankincense. Upon this they pour a quantity of water

* Herod. Melp. 74.

water till it becomes of a certain consistency, with which they anoint the body and the face. This at the time in parts an agreeable odour, and, when removed on the following day gives the skin a soft, beautiful appearance." * Larcher, departing from the rendering of Beloe, translates the phrase in the original of the above passage (*Αγάμενοι τῃ πυρίῃ*) into "stupified by this vapour," and observes, "I understand by this the stupor or sort of intoxication occasioned by the vapour; and such was the opinion of M. Wesseling."

This is a curious mode of simultaneous intoxication and purification, but Larcher gives the following citation to show that the Indians of Hudson's Bay have to this day a similar custom:—"When they wish to procure a prespiration they take a large round stone, upon which they make a fire, and keep it up till the stone becomes quite red; they then erect around it a small hut, which they carefully close up; they enter naked with a vessel of water, with which they sprinkle the stone. The water being converted to a moist warm vapour, which fills the tent, causes a rapid transpiration." The Siberians, it is said, get themselves intoxicated by the vapour of the hemp seed thrown upon red-hot stones. The Massagetæ are described by Herodotus to have done so with a kind of fruit. Hemp is also noticed by Galen and Hippocrates.

Speaking of the huge triremes which King Hiero of Syracuse caused to be built in or about the middle of the third century, B.C., under the superintendence of Archimedes, Athenæus says that "he provided cordage from Spain, and hemp and pitch from the River Rhone"; their "sail-cloth was generally woven from hemp." † Dioscorides is cited by various authors for the statement that hemp was one of the many materials which in process of time were substituted for twisted thongs in the manufacture of ropes and cables.

Notices by Roman literati.

12. Pliny, who lived in the beginning of the first century, represents ‡ hemp as a ferulaceous plant growing in the Roman gardens and "remarkably useful for making ropes." He describes the mode of its cultivation and the times for sowing, cutting, and drying, and says there were three varieties of the fibre, those nearest to the pith being the least valued, while those in the middle, and hence called *mesa*, were most esteemed.

The hemp of Alabanda was the best, particularly for hunting nets, and that of Mylasa was of second rank; in respect of size, he says that the hemp of Rosea was equal to a tree in height. This is something like the gigantic hemp of China described by travellers. Varro and Columella make mention of it, and sails made of hemp are alluded to by Tacitus and Juvenal.

Hemp in Egypt.

13. In Egypt the hemp has been known and used from the remotest antiquity, both for its fibre and for its narcotic effects. In the account of the Fakirs' herb given by Tukyuddin Mukrizi, quoted by de Sacy, we have a very interesting and vivid description of the use of the drug in mediæval times ("Chrestomathie Arabe," II., pp. 120 ff.). Two varieties of the herb are mentioned, "the cultivated" (*de jardin*) and "the wild" (*sauvage*); they are both equally denounced as "ordures révoltantes." Mukrizi observes, "J'ai reconnu que l'usage de cette drogue produit des inclinations basses, et avilit l'âme. Nous avons toujours observé ceux qui en avoient contracté l'habitude, et nous avons remarqué constamment que toutes leurs inclinations naturelles se dégradoient, et que leurs facultés alloient en diminuant de plus en plus; en sorte qu'à la fin il ne leur restoit plus, pour ainsi dire, aucun des attributs de l'humanité." Lane, speaking of the modern Egyptians, says, "It is amusing to observe the ridiculous conduct and to listen to the converse of the persons who frequent these shops," called *mahsheshehs*, for the sale of intoxicants.

Nowhere are so many forms of hemp used for intoxication as in Egypt. There its leaves and capsules, under the name of *hashish*, are smoked with the pipe called *gozeh*. The habit commenced with the lower orders of people and pilgrims, and is now common with the people of the metropolis and other towns. Conserves of numerous sorts, with specific virtues attributed to them, are

---

* Herod. Melp., 75.
† St. John's "Manners and Customs of Ancient Greece," vol. iii., pp. 306 and 315.
‡ Nat. Hist., Bk. XIX., ch. 56.

are there prepared with the leaves, flowers, or capsules of the plant. One sort is the *májúm*, well known in India; the second is the *barsh*, also well known amongst the well-to-do Mahomedans here as an aphrodisiac: a third sort is said to provoke singing or laughing; a fourth being soporific, and so on.

Arabic and Persian notices.

14. The Arabians, it is supposed, received the hemp plant from Persia or India in ancient times. They knew the use of its fibre, as they name their small cord bow-string and tent rope, *kinab* (قناب), and the long veil of their females is called *kinnáb*. But they prized it also for its narcotic properties; in fact, they now esteem it only on this latter account.

In the "Ain-i-Akbari" there occurs the following description of the plant:—"Hemp bears yellow flowers during the rains. Hemp grows in clusters like a nosegay. The leaves of the plant resemble those of the chenor tree, and of the bark is made rope." (Vol. I., p. 89.) In another place it is stated "that large ropes are made of hemp." (Vol. I., p. 79.)

Modern Sanskrit notices.

15. In India the *ganja* for smoking and the *siddhi* for a drink are favourite offerings for Siva. In the celebrated shrine of Tárakesvara they are cast over the phallus by devotees from all parts of India, but I am not sure whether any trace of their being sacred to the Himalayan god Mahadeva can be found in the Sástras. Certain plants are described by Plutarch as sacred to Osiris, in Egypt, where Phallus worship was, like that of the Siva in India, very prevalent; and among these plants mention is made of one with trifurcated leaves. It might have been the hemp, the top leaves of which are formed of three leaflets, and which plant is very common in that country.

The grotesque behaviour of the *Genjels* of India is exactly the same as that of the *hasháshins* of Egypt, and the author of the "Dhurta Samágama" describes such conduct on the part of a quaffer of the siddhi.* Rájaballabha, a somewhat modern writer, describes, amongst the other virtues of hemp, its power of curing leprosy and increasing strength and memory. In pouring eulogy on its qualities, he also says, "it was given out on the churning of the ocean for the benefit of man." The "Hárávalí" also says of it that on using it a kingdom even is slighted. The word *siddhi* also, in the sense of a hemp liquor, is first met with in this work.

It is said that Indra supplemented his Soma beer by large potations of siddhi, whence its name *indrásana*, "the food of Indra." The "Tantras" abound in references to the drug as a potent means of disengaging the mind from its mundane associations, leading it up to the divinity; and hermits and fakirs appeal to these authorities to justify their inordinate attachment to the drug. The "Tantras," however, do not confine their recommendation of the drug on the score of its aptitude to promote intellectual abstraction; they supply a large number of recipes for the preparation of conserves and electuaries, which are strongly commended for their aphrodisiacal virtues.

Varieties of hemp,

16. The hemp belongs to the natural order of *Urticaceæ*, which includes several families of plants, such as the Urtica, Bœhmeria, Morus, &c., noted for their fibres and other economic uses. The hemp is a representative of the family called *Cannabineæ* by Blume. Its generic name is *Cannabis* (Sprengal's "Systema Vegetabilium," III., page 903), and its specific name *Sativa* or *Indica*. The *Sativa* and the *Indica* were originally supposed to be two distinct species, but opinion has greatly changed since. According to some botanists, they are identical; others think them to be only varieties of one typical species, and some take them to belong to distinct species. Mr. Clarke, Inspector of Schools, Rajshahye Division, who is an accomplished botanist, and has paid particular attention to the subject, says—"The whole country abounds (especially in waste spots around villages) with the wild hemp, *Cannabis Sativa*, L. Of this the males and females equally abound. The ganja plant is supposed to be a variety of this species by most botanists; but as two such authorities as Griffith and Benjamin Clarke have doubted this, it may fairly be considered an open question whether the ganja plant should be considered a different species. In spite of the distinction

* Act II., p. 95. Lassen's "Anthology."

tinction of the males of ganja, I have not been able to discover anything like a hybrid between the wild hemp and ganja, which favours the supposition that the two are very distinct varieties, if not to be reckoned as species. The ganja plant differs from the wild hemp in its woody, thick, straight stem, its bushy pyramidal habit, the crowded female flowers, the shape of the calyx and bracts of the female flowers, and the presence of the viscid, ganja-bearing grandular hair on the calyx and bracts." Others whom I have consulted on the subject, and who are competent from their knowledge of botany to form an opinion, feel equally disposed to accept the two as different varieties, if not distinct species; I must therefore leave the question undecided for the present. I need only add that the so-called "wild hemp" is not necessarily a wild plant, but in many places it is cultivated for its leaves.

Description of the plant.

17. In the wild state the plant is common all over India, and grows to a height of from five to six feet, a few vigorous specimens rising to nine or ten feet—a bright, handsome, pyramidal plant, with rich green leaves, and greenish-white small flowers.

The cultivated variety is a little more stunted, rarely rising above six feet, and more slender, delicate, and regularly pyramidal, assuming more the character of the cypress, though not quite so fastigiated. The *root* of the plant is white, fusiform or spindle-shaped and covered with fibres. The *stem* is erect, six or eight inches in circumference, simple when crowded, but when growing apart branched even from the bottom, angular, and, like the whole plant, covered with fine, but rough, pubescence; it is hollow within, or wholly filled with a soft pith. The pith is surrounded by a tender, brittle substance, consisting chiefly of cellular texture with some woody fibres, which are called the *reed, boon,* and *shove* of the hemp. Over this is the *bark,* which is composed of fibre extending in a parallel direction all along the stalk. The *fibres* consist of delicate fibrils united together by cellular tissue, and all covered by a thin membrane or cuticle. The *leaves* are opposite or alternate, on long weak petioles or leaf-stalks, rough, digitate, that is, with several leaflets radiating from a common point, which are from five to seven in number, narrow lanceolate and sharply serrated; pale green on the inner side, the uppermost being three only, and the lower ones smallest, but all of them tapering at the apex into a long, smooth, entire point.—(Royle, Drury, Elliot, and Voigt). The *stipules* or processes developed at the base of the petioles are subulate or awl-shaped, pale green and inconspicuous. The *male flowers* grow in small bunches on a separate plant; they are lax and pendulous, and are either axillary, that is, inflorescing at the axils of the upper leaves, or drooping in racemose panicles, that is, hanging from the secondary stalks of the peduncle or flower-stalk. The *bracts* are subulate. The *perianth* is five-parted, that is, the calyx having five narrow lanceolate sepals, the segments not quite equal and downy; they have five *stamens,* with short filaments and large, pendulous, and two-celled *anthers* or pollen cases, the cells being united by their backs opening by a longitudinal slit. These male plants are called in British Gurhwal *phúlbhang*; in Bengal, where they have no specific name, they are generally cast away as useless, being very deficient in that resinous secretion which makes the ganja an intoxicant, and for which purpose only hemp is cultivated in this country. The *female flowers* appear erect in packed clusters, growing in spikes with leafy bracts; the *perianth* consisting of a single, spate-like sepal, which is persistent, acuminate, ventricose at the base, embraces the ovary, and is covered with short brownish glands. The *ovary* is sub-globular and one-celled, with one pendulous *ovule,* prolonged into a short *style* bearing two stigmas, which are elongated and glandular. The *nut* or fruit is seated in a cup-like receptacle; it is ovate, greyish-coloured, smooth, covered by the sepal, bivalved, but indehiscent (not splitting when ripe), and inclosing a single oily seed. The *seed* is pendulous. *Testa,* or the seed-skin, membranous and marked at the apex with a coloured hilum (the point of attachment of the seed). The *embryo* is doubled upon itself, and contains no albumen. The *radicle* is elongated and turned towards the hilum, and the apex of the nut is separated from the plano-convex cotyledons by a small quantity of albumen To distinguish these plants from the *males,* the natives of British Gurhwal call them *goolbhangá.* (Royle, &c.)

The plant is an annual, and dies soon after flowering, or as soon as the seeds have ripened. In the wild state it grows all the year round, but in the cultivated

vated state the seeds are sown in August and September, and flower in December and January.

Botanical characters.

18. The following is a summary of the botanical characters of the plant as given in Lindley's "Flora Indica," page 299:—

"The plant is dicœcious, annual, about three feet high, covered over with a fine pubescence; the stem is erect, branched, bright green, angular; leaves alternate or opposite, on long weak petioles; digitate, scalerous, with linear lanceolate, sharply-serrated leaflets, tapering into a long, smooth, entire point; stipules subulate; cluster of flowers axillary with subulate bracts; males lax and drooping, branched and leafless at base; females erect, simple, and leafy at the base; ♂ calyx, downy, five-parted, imbricated; stamens, five; anthers, large and pendulous; ♀ calyx covered with brown glands; ovary, roundish, with pendulous ovule, and two long filiform glandular stigmas; achenium ovate, one-seeded."

Two sexes of the plant.

19. The most remarkable peculiarity of this species of plant is that it is dicœcious, *i.e.*, some of its members are male and others female. A few never bear any flowers, and these are called *khásiá, i.e.*, hermaphrodites in the ordinary, but not in the botanical, sense of the word. The fact of the separate sexes being on different plants is a peculiarity worthy of special note, as only one of them yields the narcotic called ganja, and there seems to be considerable difference of opinion as to which it is.

The female the ganja-yielding plant.

20. The cultivators themselves and the people around them, also some high officials of Government, think that the narcotic is yielded by the male plant. The cultivators call these the *mardá* (male), and in their opinion all the *mádí* (female) plants, which grow in the fields in large numbers along with the plants of the other sex, should be carefully searched out and removed or destroyed before they flower, as otherwise they are sure to cause all the ganja-yielding plants in its neighbourhood to run into seed, and not to produce the narcotic. The presence of a single plant of the kind, they believe, is enough to ruin an entire field. This is, however, an exaggeration, inasmuch as a few male plants always escape destruction, and seeds are by no means rare in ganja. Some of the seeds may, however, be due to the fact, noticed by Royle, of some plants being monœcious, that is, bearing both male and female flowers. To definitely settle the question as to which sex yields the ganja, I have had plants of both sexes very carefully examined by Dr. King, of the Imperial Botanical Gardens, and by Mr. Clarke, and I am assured by them that it is the female plant which yields the ganja, and not the male one, and this is fully borne out by others whom I have consulted on the subject. Mr. Clarke, in a letter to the Collector of Rajshahye, says, "I have lately visited numerous fields of ganja cultivation in the neighbourhood of Nowgong, in this district. The ganja plants are now in full flower, and in these cultivated fields I could find no male plants at all: every plant of some thousands must have been female." The very fact which the cultivators adduce in support of their opinion, that the presence of the *mádí* leads to the male plants running into seed, is, I believe, quite conclusive. It is the female which can bear seed in the ordinary course of nature, and not the male; and the destruction of the male plants before flowering removes from the field the source of the pollen, which is absolutely necessary for impregnation. The cultivators, ignorant of the peculiar characters of the male and the female flowers, and yet noticing the fact that the presence of the two kinds of plants in the same field leads to the seeding of one variety, have at random named them male and female, without being able to determine which is which. The marks of difference between the male and female plants before flowering are so slight that to non-professional persons they are not easily perceptible. The cultivators notice one or two rounded bristles, which in the male plant look much thicker than those in the female ones. This difference is not visible in the *khásiá* or hermaphrodite plants, which look healthier and more bushy than the other two. As they do not flower, their presence in the field is perfectly innocuous.

 21. The

21. The narcotic property of the plant is due to a resinous substance which is secreted in minute glands both in the leaf and in the flowers. On the Himalaya this resin exudes freely during the hot weather, and, being collected, is sold under the name of *charas*. On the plains of India this exudation never takes place from the leaves; but the resin remains in their substance, and may be extracted from them by infusion or decoction in spirits of wine or ether. In the flowers, too, it is largely secreted so long as the ovaries remain unimpregnated, and a slight exudation also takes place which gives them a sticky, unctuous feel; but after impregnation this disappears, and the ovaries become dry and comparatively inert: hence the anxiety to remove the male plants and enable the ovaries to secrete and retain the resin to perfection; and these ovaries, as also their surrounding appendages, the calyces and bracts, constitute ganja. The ganja of commerce includes, besides them, stalks, petioles, stipules, and a few leaves; but ganja-smokers carefully reject these as unfit for use. The seeds contain no resin and are inert. The seeds referred to by ancient writers are obviously the unimpregnated ovaries.

The narcotic property of ganja due to a peculiar resin.

22. The resin in question has been named *Cannabin*. According to Dr. O'Shaughnessy ("Bengal Dispensatory," page 581), it "is very soluble in alcohol and ether; partially soluble in alkaline; insoluble in acid solutions; when pure, of a blackish-grey colour; hard at 90°; softens at higher temperature and fuses readily; soluble in the fixed and in several volatile oils. Its odour is fragrant and narcotic; taste slightly warm, bitterish, and acrid."

Character of the resin.

23. The quantity of resin present in ganja differs greatly and in different specimens. In 1872 Dr. Macnamara examined 61 samples collected from different parts of India, and the percentage of resinous extract obtained by him varied from 1·5 to 14·9, the Bengal specimens ranging from 3·9 to 5·8, the North-Western Provinces specimens ranging from 1·4 to 6·2, the Madras specimens ranging from 1·5 to 14·9, and Bombay ranging from 5·3 to 10·5. One Madura specimen yielded 14·9 per cent. of the resinous extract, another 11·9, and a third 10·3. A specimen from Kooroovin, in Madras, gave 12 per cent., and one from Pencoonda, in Bellary taluk, 10·1 (Dr. Macnamara's Report, No. 71, dated 11th June 1872.) A sample purchased in the Calcutta market and examined by Ráy Kanai Lall Dey, Bahádur, yielded 10·63 per cent. of extract. But Dr. O'Shaughnessy says that ganja "yields to alcohol 20 per cent. of resinous extract." This disparity is to some extent, I presume, due to the experiments having been limited to the preparation of an alcoholic extract, and the alcohol taking up more or less of other vegetable matter besides the cannabin resin, and the age of the specimen affecting the result of the experiments. It is obvious that in fresh specimens there must be a larger quantity of chlorophylle or green coloring matter than in old specimens, in which it is decayed or decomposed; and as in its sound state the colouring matter is soluble in alcohol, it necessarily produces different results according to the age of the specimens operated upon. In Dr. Kanai Lall Dey's experiments, while ganja yielded yielded 10·63 per cent. of extract, bhang yielded from 7·5 to 8·79 per cent.; but the narcotic effect of the latter was as one to three of the former, showing clearly that the resin, on which alone the narcotic power depends, present in the leaf extract was two-thirds less, and the rest of the extract was made up of chlorophylle and other inert substances. Further and more detailed experiments are necessary before this question can be satifactorily solved. It is indisputable, however, that climate and culture have considerable influence in producing the resin, and its quantity must vary according to circumstances.

Quantity of resin present in ganja.

Among ganja-smokers opinion varies very considerably as to the narcotic effects of the different varieties of ganja sold in the markets. Those who are in the habit of using flat ganja will not, if they can help it, touch round ganja, while those who are accustomed to the round sort will not relish the flat drug. In Beerbhoom, a round-ganja comsuming district, a wholesale goládár of 25 years' standing said to me, when I was there in January last, that the consumers thought the flat ganja to be full of leaves, which did not exist in the round kind, and that it was stronger in respect to narcotic powers and caused

burning

burning of the eyes. At Bhagulpore, where flat ganja alone is imported, I was told that the hemp-smokers considered the round sort to possess greater narcotic powers than the flat kind, and that they would not therefore smoke that sort of drug. In Monghyr, also a flat-ganja importing zillah, I was told that the consumers could not smoke the round sort on account its greater narcotic power. These opinions, I need hardly say, are of no value, formed as they are by men biassed by old habits and prejudices.

Analysis of the produce of hemp.

24. The leaves of common European hemp have been submitted to careful analysis by Tscheepe, by Schlesinger, by Kane, and by Bohlig, and the results show that they comprise chlorophylle, gluten, phosphate of lime, brown extractive matter, sweetish bitter ditto, lignum, soluble albumen, and salts of ammonia, potash, lime, and magnesia, alumina, and silica. The leaves of the Indian hemp have never been thoroughly examined, but they probably contain the same constituents, with the addition of a variable quantity of cannabin. According to Bucholz, the seeds of European hemp contain fixed oil 19·1, resin 1·6, sugar with extractive 1·6, gummy extract 9·0, soluble albumen 24·7, woody fibre 5·0, and husk 38·3. The seeds of Indian ganja have never been examined, but they contain a much larger percentage of fixed oil. By the ordinary modes of extraction in a mill as much as 25 to 30 per cent. of it is easily obtained.

Economic uses of hemp seeds, wood, and fibre.

25. In Bengal the seeds are used for making a bland, fixed oil, which is tolerably well adapted for lamps; it is also employed for adulteration with mustard oil. In Rajshahye the seeds are baked and eaten as an article of food, but not very extensively. In Europe they are used to feed cage-birds. The hemp-seed. oil is extensively employed for a variety of purposes: for lamps, soap-making, paints, and varnishes. It has an acrid odour, but mild taste. The wood is used for fuel only, and the bark in Bengal is thrown away. But on the Himalaya, especially in Káshmir, Gurhwal, and Sermur, the natives manufacture from its fibres of various qualities, fishing nets, cordage called *sels* for crossing rivers, coarse stuffs for rice-bags, and bhangela and ganjeli garments for summer wear, and shoes with or without leather soles.

Uses of hemp leaves.

26. The most important products of the hemp in India are its leaves, flowers, and resin; all used as intoxicating drugs. The leaves are known under the different names of *bhang*, *siddhi*, *patti*, and *sabji*, and form a most important article of trade. In some official reports the words are so used as to imply different articles, but they are really synonyms of one and the same substance. They are consumed in a variety of ways, the most common form being an emulsion. The dried leaves are repeatedly washed to remove the green colouring matter, then pounded into a fine paste with a few grains of aniseed (*Anithum sowa*), diluted with water, and drunk as a refreshing draught. The quantity taken at a time varies from half to five tolas of the dried leaves. Dried rose leaves pounded, black-pepper, rose-water, and sugar are added to the draft, according to taste. To the uninitiated a draft of a tolá is enough to produce strong intoxication with a tendency to laughter, great thirst, and constriction of the throat, followed by a peculiar sensation of everything tumbling upside down and protracted sleep. But those who are accustomed to the drink feel nothing beyond a pleasant sensation of intoxication, with a more or less obliviousness of all mundane cares. The effect, however, varies greatly according to constitution and temperament. In Bengal this drink was at one time very popular everywhere, the rich and the poor, men and women, alike indulging in it; but of late it has fallen into desuetude. But on the last day of the Durgá Pujá it is religiously offered to every guest and member of the family, and those who do not like to take it put a drop of it on their tongue, by way of acceptance. In the North-Western Provinces the use of the draught is common everywhere, and, like tobacco, is nowhere held to be reprehensible, or in any way discreditable. The habitual use of this drink produces no perceptible ill effects on the human system; it is recommended to persons suffering from long-protracted chronic diarrhœa, who find it very efficacious in checking their complaints.

Boiled with ghee over water, the leaves part with a portion of their peculiar resin to the ghee, which floats on the water in the form of a green jelly. A

portion of this jelly mixed with dried milk and syrup over a fire produces a paste which readily hardens when cooled, and it is then cut into small tablets; this is called *májun* or *májum*, which is a favourite form of taking the drug. It is used only by the dissolute for exciting their animal propensities. The draught aforesaid is believed to be not so effectual in this respect as the comfit. The dried leaves in powder are also mixed with a variety of stimulating spices and made into different kinds of conserves, which are reckoned to be highly aphrodisiacal. The Mahomedans of Northern India make a conserve called *barsh*, which is greatly prized as an excitant. In an edict of Napoleon Bonaparte, issued when he was in Egypt, it appears that in that country a liquor was distilled from the leaves. It says, "La distillation de la liqueur de *hachich* est prohibée dans toute l'Egypte; les portes des cafés, des maisons publiques ou particulières dans lesquelles on en distribueroit seront murées, les propriétaires arrêtés et détenus pendant trois mois dans une maison de force." But I have not been able to obtain any detailed account of this liquor. I have seen mention made of the use of the leaves for smoking in several books, but I believe the statement in every case to be incorrect, resulting in a confused idea of the distinction between the *siddhi*, the charas, and the ganja.

Use of Charas.

27. *Charas*, from the Persian چرس, is the name of the resin which naturally exudes from the flowers and leaves of the Indian hemp plant. It occurs in brownish-black grains or masses, and has a strong, but not very disagreeable, resinous smell. It is collected on the Himalaya, in Nepal and Tibet, and also in Cabul, Bokhara, and Hirat. The Hirati *charas* is said to be the most potent; it comes in the form of a thick, treacle-like, deep-brown fluid. It is only used for smoking, never for any medicinal purposes. The mode of smoking the drug is to put a few drops (10 to 15) of the fluid, or to mix about 10 grains of the resin in powder with prepared tobacco —a paste of tobacco and molasses— and to smoke the mixture through an ordinary hubble-bubble. The smaller the pipe of the smoking apparatus the better, as it prevents the fume from cooling and depositing its narcotic essence in the pipe. The rule is to have three whiffs at a time, and the effect thereof is instantaneous. Before the hubble-bubble can be replaced on its stand, the head of the smoker is quite giddy, and at times, if he be a new smoker, he is ready to fall down drunk; but the effect does not last long. While the intoxication from the *siddhi* lasts for 12 to 14 hours, that from the *charas* vanishes in an hour or two. Habitual ganja smokers take *charas* frequently to whip up the effect of ganja. In a person unaccustomed to narcotics, the first use may produce injurious effects; but after the habit is once formed, it does no permanent harm to the constitution. Its want never causes any longing or uneasiness.

Use of Ganja.

28. As already described, the flowers of the female plant produce ganja. Like the last, it is used only for intoxication, and that in only one form, *i.e.*, smoking. From 25 to 30 grains of the flowers are carefully separated from the leaves, stalks, and seeds, well-mixed with dry tobacco leaves on the palm of the left hand, and then placed in a small bowl over a thin layer of prepared tobacco, and smoked through a small hookah. Its effect, like that of *charas*, is instantaneous, and three whiffs are enough to keep even a habitual smoker dizzy for some time. The intoxication lasts for several hours. Though the quantity of the resin contained in the ganja is much smaller than the quantity of the *charas* (which is pure resin) consumed at a time, the effect in the former case is many fold greater; and all the evil effects of hemp-smoking, which caused such widespread mischief, are due solely to ganja. No narcotic used by man is nearly so deleterious and permanently injurious to the constitution as this baneful drug, which has been most aptly described as an "*ordure révoltante.*"

Locale of cultivation.

29. It has been already stated that the hemp plant in the wild state grows all over India, and that there is scarcely a province in which it is not to be met with. In the provinces under the Lieutenant-Governorship of Bengal, Shahabad, Chumparun, Monghyr, and Bhagulpore, particularly the two last, are noted for the luxurious and extensive growth of the wild plant. People there collect its leaves in large quantities, cure them, and supply all the Bengal markets with *siddhi*. The plants are cut and used as fuel, but no attempt is made to utilize the bark. Owing to

the fact of the male plants not being destroyed, the flowers run into seed, and no ganja can be prepared from them. In some parts of Dacca, Patna, and in the Tributary Mehals of Chota Nagpore, small fields have been met with where the hemp is regularly cultivated, but the object in such cases is its leaves; no ganja is produced in any of those places.

Gurjats of Orissa.

30. In the Gurjats of Orissa ganja is prepared in small quantities, and from this circumstance I am disposed to believe that the people there know the peculiar habits of the two sexes of the plant, and assist nature by removing the male plants from their fields, though I have no positive information before me to support my opinion. If the ganja-bearing plant be a distinct variety or species, the plant common in the Gurjats belongs to it.

North Western Provinces, Central Provinces, Bombay, and Madras.

31. In the North-Western Provinces, Mozufferpore, Bareilly, Jaloun, Budaon, Moradabad, Gurhwal, Kumaon, Goruckpore, and the Terai are the principal places where ganja is grown for commerce. In the Central Provinces all the three drugs, siddhi, charas, and ganja, are, I am told, largely produced. In the Bombay Presidency, Sholapore, Ahmednuggur, and Khandeish are the only place whose names have come to my knowledge in connection with the drug. But in Madras it is extensively cultivated, and Vizagapatam, Salem, Tanjore, Madura, Nellore, Arcot, Coimbatore, Kurnaul, Bellary, and several other places are noted for it.

Bengal.

32. In Bengal formerly the district of Jessore was celebrated for its ganja, and large quantities of the drug were prepared there for the consumption of the people of the province. The quality of the drug as prepared there was also held in high estimation by ganja-smokers, and several popular songs are still current in which it is highly extolled. The mode of curing ganja there was peculiar. The floral spikes were rolled on a mat so as to make the florets adhere to each other and assume a long tapering cylindrical form; and to this day that form, though made elsewhere, bears the popular name of "Jessori ganja;" in official records it is called "round ganja." The three pergunnahs there most noted for it are Ramchunderpore, Taragonia, and Syudpur.

Mr. Westland, in his report on the district of Jessore, gives the following information with regard to the ganja cultivation in that zillah as it existed in the year 1809:—

"The exciseable drugs consumed in Jessore were maddat, ganja, sabji, bhang, majum, bakar, charas. Ganja was largely cultivated within the district, principally about Keshubpore, in pergunnahs Ramchunderpore and Taragonia, but also to a small extent in the north-western corner. The duty was collected upon it at the time of its purchase or export from the producing districts, of which Jessore was then a principal one. The Collector, writing in 1809, estimates that 50,000 or 60,000 maunds are prepared within the district, and are brought up from January to April by byaparis (or traders) at Keshubpore, Fakirhaut, Noapara, and Kooshtea, the price being then about Rs. 4 or Rs. 5 per maund (B. 21-11-92; C. 3-5-00, 17-4-06, 25-4-09.)

"There was some difficulty in collecting the tax in the manner just mentioned, for the byaparis might come, make their whole transaction in a single night, and clandestinely export large quantities of ganja without paying tax. The collector proposed to remedy this by making ganja a monopoly, but this was not consented to. He also wished to make the byaparis pay a license tax, but the Board was opposed to this also (C. 25-4-09; 1-6-09)."

The records of the Board confirm the above information, and also show that the cultivation of the narcotic, though now totally suppressed, was flourishing in 1843, and was continued down to 1875, when it was stopped under orders of the Board. When and how the cultivation of the drug commenced to decline I have not been able to determine. It is said that the oppression of the zemindars and the interference of Government officers led to the cultivation being given up.

Rajshahye.

33. From Jessore it was carried to the north of the Ganges. According to tradition, as communicated to me by some of the oldest inhabitants of Nowgong, it was about the year 1127 B.S. (=1722 A.D.) that the narcotic was for the first time cultivated in the village of Bálubhorá, in the district of Bogra, and in that of Murádpur, in Rajshahye, which adjoins it, the seeds having been imported from Kushtea, where there

were shops for the sale of the drug. The cultivation, proving remunerative, was gradually extended to several other villages. How far this is correct I cannot verify. There is one fact, however, which is peculiarly suggestive in this respect, and that is, that to this day some of the Calcutta wholesale dealers bring skilled labourers from Jessore to Nowgong for the purpose of preparing the round ganja, and I have ascertained that some six years ago five to six hundred labourers used to be imported to the Ganja Mahal from that district for the preparation of the round drug. It is further certain that ganja has been largely grown in Rajshahye as an article of export for only three generations, *i.e.* from the time of the grandfathers of the present class of cultivators.

On the whole, therefore, I think it would be safe to infer that Bogra and Rajshahye succeeded Jessore as ganja-cultivating districts.

Ganja Mahal.

34. Although Bogra, Dinagepore, and Rajshahye are the only districts in Bengal where ganja is now grown, it does not occur in all parts of those districts. There is only one tract of land where it is cultivated, and parts of it lie in the three districts. The head-quarters of this tract is Nowgong, which is situated on the northern border of Rajshahye, about 38 miles north-east of Rampore Beauleah, as the crow flies, and almost in the centre of the tract. The whole of this tract is called *Ganja Mahal*, and it lies partly in the jurisdiction of the police station Bandaikhárá, in the district of Rajshahye, prrtly in the jurisdiction of thanas Bádalgátchi and Adamdighi, in zillah Bogra, and partly in a few villages of thana Patnitollá, in Dinagepore. The whole of this tract is included within a radius of about 16 miles, and includes an area of a little over 60,000 acres.

Extent of cultivation; number of villages and of men.

35. From the old records of the Ganja Supervisor's office I find that there has been considerable variation in the number of villages in which the hemp has been grown from time to time. In 1854 ganja was raised in 235 villages; 10 years afterwards the number fell to 221, and in 1874 it rose to 252, while in 1876 it fell to 190. In the same way the number of cultivators was reduced from 2,417 in 1854 to 2,118 in 1864, which number was slightly increased in 1874 to 2,161. In 1875 only 1,269 men took to cultivating the narcotic, and last year this number increased to 1,908.

Area.

36. With regard to the land under cultivation with ganja, I find that in 1856, the earliest year on record, the area occupied by it was 2,608 bigás and 10 cottás. In 1866 it was reduced to 1,399 bigás and 13 cottás. These figures have been taken from the records of the Supervisor's office, but they are, I have every reason to believe, far from being approximately correct; for in 1876, or the last year, while those records showed that only 2,113 bigás and 2 cottás of land had been grown with hemp, I found on actual measurement by three ameens that ganja had been cultivated on no less than 3,111 bigás and 9 cottás of land, or 998 bigás and 7 cottás in excess of the quantity reported by the Supervisor. That in other years there has been similar disparity between fact and figures it is but natural to infer. The fact is that the lands under hemp had never been regularly measured either by the cultivators or by the excise officers, and consequently the information given year after year about the quantity of ganja grown and that destroyed or left unsold in the cultivators' houses were merely rough guesses.

Annexed is a statement (Appendix A.) showing, according to the accounts kept in the Supervisor's office, the quantity of land annually grown with hemp from 1854 to 1876, the number of men engaged in the cultivation from year to year, and the quantity of drug yielded by each year's crop.

Surveyors' office routine.

37. The Supervisor's office was for the first time established at Nowgong in the year 1854, and certain rules were framed for controlling the gathering of hemp crop, its storage, and its exportation. I believe at about that time also the wholesale dealers were ordered to have their warehouses for the storage of ganja registered.

Before the year 1854 the usual practice was for the purchasers of ganja, armed

armed with passes granted by the excise officers of their respective districts, to go to the cultivators of the drug and purchase from them whatever they wanted, without any interference of the excise officers. At the time of leaving the Ganja Mahal they reported to the abkaree darogah the nature of their purchases and got their passes endorsed by him.

No weighing and packing in the presence of Government officers were deemed necessary in those days.

38. I proceed now to describe the mode in which the hemp is cultivated.

Mode of cultivation. First ploughing.

The selection of lands for the growth of the hemp crop is generally made in the months of Mágh and Fálgún (latter half of January to middle of March), but the dressing of the lands does not, as a rule, commence before the month of Chait (March-April). A few persons who can afford to do so begin the dressing earlier, and in the latter part of February last I saw a commencement made in some plots in the neighbourhood of Nowgong. The sites selected are open fields on which the shadow of no large tree can fall, for shade of all kinds is held to be injurious. The first act of preparation is to plough up the land from four to ten times, according to the state of the field and the means of the person owning it. The great object of this ploughing is to free the soil of all herbage and stubble. The ploughing takes place at intervals of three or four days. In the beginning of Baisákh (April-May), or even earlier, fresh earth taken out from the surrounding ditches of the field, and, if sufficient earth cannot be had there, from some low land close by, is put on the field. This proceeding is called *bhorákátá*, and is generally done by a batch of coolies, who annually make their appearance in the ganja tract from the Purneah, Dinagepore, and other neighbouring districts. The earth is taken up with *kodalis*, and carried in *bângis* formed of two round flat baskets suspended from a piece of split bamboo. The quantity of earth deemed necessary is a basketful over an area of about three square feet, or, as the cultivators express it, 1½ feet apart. But when the soil is good a greater width is adopted. In digging for the earth care is taken to remove only the surface mould formed of decayed vegetables and washed earth and silt, the layer below the surface being considered to be useless for the purpose of manure. It takes from eight to 10 men to dress a bigá of land in one day. A few, who cannot afford to employ hired labour, do the work themselves.

39. The next process required is what is locally called *chálikátá*. This is invariably done by the cultivators themselves or by their permanent servants. The process consists in taking up with *kodalis* from the sides of the field under cultivation patches of sod, along with the grass and other weeds which grow in abundance on it, and to throw them on the field. The hollows caused by the digging are filled up with earth taken out of the side ditches, and the sides are raised to about 9 inches above the level of their field. This last proceeding is called the *pagárbándhá*. The labour of twelve men for a day is required for every bigá of land for these two operations. The objects of these proceedings are twofold, viz. (1) to get the grass and other weeds, which cannot necessarily be ploughed on the borders of the fields, taken up, and to act as manure by being left to rot in the centre of the field; and (2) to have fresh earth put on the sides, where also the cultivators grow hemp.

Throwing sod on the field, and surrounding it with a ridge.

40. The next operation is to manure the field with cow-dung, but this is not done everywhere. After about a week, during which time the fresh earth becomes dry and friable, the land is thoroughly ploughed up, two ploughs being sufficient for ploughing one bigá of land in course of a day. The ploughing is repeated after an interval of three to eight days. The belief is that the oftener the land is ploughed, the better is the crop. In the four months which follow, when the rains set in, the land is alternately ploughed, and a bamboo ladder (*moi*) drawn over it from four to ten times, according to the nature of the soil. The latter is a substitute for the harrow, the object being in either case the same, namely, the breaking up of clods and levelling the field. A shallow channel is also excavated, locally called *bhomor*, for the drainage of the rain-water. Towards the end of Bhádra, or the first half of

Second course of ploughing and manuring.

September, cow-dung and refuse and house-sweepings, which are carefully preserved throughout the year, are carried to the field in bángis and thrown in little heaps of one basket-load 3 to 4½ feet apart.

Third course of ploughing and ridge-making.

41. In the last week of Bhádra (middle of September) or early in Asvin, that is, about a week or ten days after the manuring, when people see signs of having fair weather for a few days, a third course of ploughing has to be gone through, numbering from six to eight times, every two ploughings being followed by one harrowing with the ladder. Ridges are then made over the field at a regulated distance from each other, and well smoothed and beaten down with the hand.

Transplantation.

42. When the fields are fully prepared by this course of dressing, the seedlings are transplanted. All the operations of the third course, ploughing, harrowing, ridge-making, and of transplantation, have to be completed in course of one and the same day, as otherwise the earth so pulverised would scarcely retain any moisture till the next day, and be unfit to receive the young plants. The ground from the commencement is well protected from the accumulation of rain-water and the growth of grass or other weeds. The number of ploughings is regulated by the nature of the soil, *khear* or clayey lands, in which hemp is occasionally grown, requiring more frequent ploughing than fields of *poli* soil or light, sandy loam, which form the majority of ganja beds.

The seedlings at the time of transplantation are from four to five weeks old, and from 6 to 12 inches high. The smaller ones are selected for higher and drier fields, in which they are enabled to throw out their roots much quicker and easier, and grow up much faster than in low fields, the soil of which is somewhat heavy, owing to the existence in it of a greater amount of moisture which retards the growth of very tender plants. Seedlings of a smaller size than 6 inches are allowed to remain in the nursery till they get older and stronger.

The seedlings are planted out 6 to 8 inches apart from each other upon the ridges. The transplantation takes place the same day on which the seedlings are removed from the nursery. They are pulled out by the hand, and in the cool of the morning or evening of a sunny day planted out. Those seedlings which have grown up as high as 15 inches or more in the seed-beds are considered unfit for being planted out, as on being transplanted, their tops, which are necessarily heavy, droop, and they soon after wither away and die. If the transplantation is delayed beyond the first ten days of Asvin (about the third week of September), the crop gets stunted in its growth, and the yield of ganja is inadequate. If rain falls within three or four days after the transplantation, it proves injurious to the young plants, the roots of which, not having taken any hold on the soil, rot and die away. In that case a second transplantation has to be made.

The first ten days after transplantation the cultivators look upon as the most critical period, as the risk of the plants not taking root and dying during that time is great. After it the danger from sudden changes of the weather is slight. Plants dying during the period are replaced by others removed from the nursery.

Nursery.

43. The nursery or the seed-bed consists of a plot of high, light, sandy, loam, which the cultivator or a number of cultivators commence ploughing in the beginning of Jaisthya (the middle of May), or as soon as one or two showers of rain have fallen. It is ploughed three or four times each month till the end of Srávan (early part of August), or in the beginning of Bhádra (latter part of August). If the soil be light and the ground free from clods, no harrowing with the ladder is needed before the seeds are sown; but should there be clods, the *moi* has to be used. The ground should be thoroughly ploughed up and the earth pulverised very fine. The seeds are sown broadcast by the hand on a sunny day. The sowing is immediately preceded by a ploughing, and followed by a harrowing, the ladder being passed over the ground two or three times to get the seeds covered up with earth. Furrows are made

made and kept open in the nursery for the drainage of water in case of rain falling.

About four to five seers of seed are deemed necessary for a bigá of land, and a cottá of ground is taken up for a nursery if this quantity has to be sown. The seeds commence germinating on the fourth day from the day of sowing, and on the sixth or seventh day the sprouts begin to assume a green colour. During all this time a watch is kept in the nursery in order to save the seeds from being picked up and eaten by birds. A plot of land near the homestead of the cultivation is generally made available for a nursery, and the people, in order to make themselves sure of its dryness, always make it a point of using those lands only in which a tuberous-rooted, grass-like vegetable, called *muthá* (*Cyprus rotundus, L.*) grows. The growth of muthá is, in their opinion, a sure sign of the land being quite dry.

Seeds are not sown on either a rainy or even a cloudy day when rain is apprehended, as the wet ground rots them. Even if it rains three or four days after the seeds have been sown, most of the seeds are destroyed, as the earth gets hardened into a cake after the rain, and the germs cannot force up their way through it. In such cases a second sowing has to be resorted to, but not on the same nursery. Nurseries are never manured; they are always made in an open place, as seedlings would not grow if they were kept under shade of any kind. Nor is grass weeded out at any time after the sowing of the seeds. They are also never irrigated. The cultivators are of opinion that the growth of grass in the seed-beds is beneficial to the young plants, inasmuch as they protect the latter from the action of the wind. In some places the same plot of ground is used as a nursery for four or five years successively, after which some other plot is selected; in others the same land is used for only two years. If land fit for seed-beds be scarce in the village, a number of persons club together and grow their young plants in one bed; but in such a case the bed is partitioned off by furrows dug with a plough, and each person takes possession of a separate portion. The seedling is called *púl* and the seed-bed *púlairthál*.

Arrangement of ridges.

44. The ridges, commonly salled *shulis*, upon which the seedlings are planted out, are usually a foot high and a foot apart from each other at base. They are 18 inches broad at the base. The field is surrounded by a ridge all round; this last stands nine inches apart from the ridges intended for plantation. Those who intend to sell the standing crop to the wholesale goládárs for the preparation of the round ganja make the ridges somewhat closer to each other than those who prepare their own drug. The object of the former is to present a closely-planted field to the eyes of the purchasers. In the latter case the aim is to have sufficient space between the ridges, so that the fields may be easily ploughed and harrowed with the ladder. Such being the case, the number of ridges on any given area must vary considerably. The form of the field also must cause marked differences in their number. Usually the direction of the ridges is breadthwise. In a field at the village of Bhabánigánti, measuring one bigá and five cottás, I counted 55 ridges, of which 20 were 130 feet; 34, 41 feet; and one 20 feet long. In another village named Fattehpur I surveyed a field belonging to one Shám Sardár, which measured 246 feet by 87 feet, containing an area of one bigá and 11 cottás, and it contained 77 ridges, of which 75 were 85 feet and only two 60 feet long. In the village of Pár Nowgong a plot measuring on an average 257 feet in length and 114 feet in breadth, containing an area of two bigás one cottá and 11 chhatáks, contained 77 ridges of an average length of 112 feet. At an average, the number of ridges per bigá may be reckoned at 49.

Dressing and manuring of ridges after transplantation.

45. After a lapse of about three to four weeks, *i.e.* about the latter part of Asvin or the beginning of Kártik (middle and latter part of October), the fields are weeded with an instrument called *dowl*, and some 10 to 15 days after, *i.e.* about the third week of Kártik (beginning of November), the ridges are cut down with a blunt hoe, leaving untouched lumps of earth about four inches square and six inches deep round the base of each plant. This has to be done very carefully, so that the roots of the plants be not injured nor their hold on the earth weakened, and the plants rendered liable to be easily blown down. The earth produced by the cutting down of the ridges is gently loosened with a

nirán and kept in the trenches. Manure, consisting in some places of oil-cake only, and in others both of oil-cake and cow-dung well pulverized, is then thrown round the roots of the plants, the hand in so doing being kept under the plants and near the ground, so that none of the manure may be wasted by being blown away or retained by the leaves and branches of the plants. The earth of the broken ridges is now thrown over the manure, and the ridges are rebuilt with such additional fresh earth as may be necessary. All clods in the fresh earth are broken down with pieces of flat split bamboo, which are also used in beating down and making firm the surface of the ridges. From fear of the earth remaining in a loose state and losing all its moisture, to the detriment of the plants, only as many ridges as can be opened out, manured, and remade in one day are taken in hand at a time.

Trimming.

46. A couple of weeks after, *i.e.* early in Agraháyan, the plants have to be trimmed, and this trimming is limited to the breaking down of two or three of the lowest branches. This in some places is called *gánjá-jhorá* and in others *bishpátá-bhángá*. The object of this operation is to promote the upward growth of the plants and direct all the sap to the top, on which alone the ganja grows.

Ploughing between the rows of plants and redressing of ridges.

47. The trenches, or the spaces between the ridges, are then ploughed twice and harrowed once; but if the soil be a little clayey and clods are seen in it, each ploughing is succeeded by a harrowing. The ladder used for this purpose is made of the proper size to suit the width of the trenches. The ploughs, too, are small, with short yokes, and the bullocks used are of small bulk. In the course of the ploughing very little of the earth in the ridges is touched, except about three inches on each side of the ridge at the bottom, which is purposely ploughed away. The dry earth on the surface of the ridge to a depth of about two or three inches is then scraped off with a *niráni*, cow-dung well pulverized strewn over the ridges, followed by equally well pulverized oil-cake; the whole is covered over with earth derived by the scraping, and the ridges are again firmly beaten down with pieces of flat split bamboo. The plough and the ladder are dragged by bullocks with muzzles on, and the animals specially trained to the work, for the bullocks have to walk between the rows of plants, and, unless trained for the purpose, they are apt to injure the plants. The height and breadth of the ridges are increased by three inches, as each process of opening and closing them is gone through.

Destruction of male plants.

48. About the 10th of Agraháyan or earlier, according to the forwardness of the crop, the ganja doctor, locally called the *poddár* or *parakdár*, is employed for the purpose of inspecting and examining the plants, and from that time to the middle of Paus he repeats his inspection three or four times. This inspection is invariably made in the morning, when there is no glare, so that the poddár may well see the filaments or stipules, by the make of which he can distinguish the male from the female plants. The plants at the time of the first inspection are about two and a half to three feet high. The second examination takes place by the middle of Agraháyan or a little later, the third about a fortnight after, and the fourth when necessary, which is not always the case, takes place by the middle of Paus. The poddár stoops down to see the plants, and whenever he comes across what he calls a *mádi* plant, he breaks the stalk in the middle, and leaves it to the owner of the field to uproot and throw away. A large number of plants are thus removed, it being the impression of the ganja-growers and the poddárs themselves that no one can distinguish the males from the females until the plants have tolerably well advanced and attained a height of from two and a half to three feet, when the distinguishing marks commence to show themselves, and the higher the plants grow the marks become more conspicuous. The poddár is an indispensable person in the ganja business, and the result of the cultivation depends mainly on his care and diligence in weeding out the male plants; for, as already observed, the presence of a few *mádi* plants, or, correctly speaking, of male plants, in the field suffices to injure the entire crop, inasmuch as all the plants run into seed, and the ganja yielded by them is very inferior and scarcely saleable. I saw the existence of a great many seeds in some ganja and a few only in others, and on questioning the cultivator as to the cause of this difference was told that he had been ailing, and had not therefore been able

to

to go about the fields and rid them of every female plant after the poddár had done his work. I also know it for a fact that a poddár, however clever he might be, generally leaves behind him a few of these plants in the field, which the cultivator, who goes round his field every morning in search of the obnoxious plants, which he knows by the flowers which they now commence bearing, destroys. As a matter of fact, the destruction of the male plant is never thorough, and the presence of a few accounts for the seeds which are met with in ganja, and a good deal of which is threshed out during the manufacture of the drug. The poddár is remunerated according to the size of the field, and is fed free of charge during the days he is engaged in his examination. He generally gets Rs. 2-8 to Rs. 3-8 for examining the crop on each bigá of land, and is always paid before he completes the last picking. In former years the ganja doctors were all men from Jessore, but they have now been replaced by men of the place. In some families of ganja cultivators one of the members has learnt the poddár's business, and in such cases the fee is saved.

Second trimming and transplantation.

49. The poddár's picking or thinning out, which the cultivators term *bách*, being over, the field owner applies himself to a second trimming, ridding the hemp plants of one or two of the lowest twigs, which present an unhealthy yellowish colour. This proceeding in some few instances is repeated a few days later on. Towards the end of Agraháyan, *i.e*, about the second week in December, or a week after, the cultivators remove some of the ganja plants from those portions of the field where they are the thickest to those parts where the poddár's operations have left a vacuum. This transplantation takes place generally in the evening, and water is poured on the roots of the newly-transplanted plants.

Irrigation.

50. The fields, the soil of most of which, as already observed, is light sandy loam, commence assuming a dry look by the beginning of Agraháyan (latter part of November), and the cultivators commence watering them. They are irrigated in most places twice, and in some places thrice; but very high and dry lands are irrigated even for the fourth time. Some lands, either from their situation being somewhat low, or from scarcity of water, are irrigated only once; but the yields in such fields is generally small. Where two irrigations are needed, one is given in November and the other some time in Paus (December-January). It is either after the first or the second picking by the ganja doctor that the land is irrigated for the first time. Where three irrigations are needed, the land is soaked once in Agraháyan and twice in Paus. The fourth irrigation is made in Mágh, if a north-west wind blows and dries up the land.

In the case of fields, the soil of which is very clayey (*khear*) many more irrigations are required, and I have known of instances in which khear fields were in the season just passing away, irrigated as many as seven times. It is necessary to water the fields composed of this soil every 10 or 12 days, otherwise they dry up, get cakey, and crack. The growth of the ganja is very seriously impeded thereby.

Mode of Irrigation.

51. For raising water for irrigation, two methods are followed. If the water has to be raised from a well or a very low place, a large lever is mounted on cross posts, and provided with a basket hanging by a long bamboo at one end and a large lump of earth at the other. A person standing on a platform pulls down the upright bamboo so as to dip the basket into the water, and then allows the weight at the other end of the lever to raise the water to the required height, when the basket is emptied into a vat kept ready for the purpose, wherefrom it flows to the field through narrow channels. In raising water from tanks, beels, and other receptacles of no great depth, or where the water is available close to the level of the fields, baling with bamboo baskets, each held by two men, is the most convenient process. When water has to be brought from a beel or tank lying at some distance, a drain is cut from that beel or tank to the ditch by the side of the field, where a hole is dug to receive the water. From this receptacle the water is raised by a second baling. Just sufficient water is thrown on the fields to well soak the land, but not to drown it. This work is generally done by the members of the family, assisted by the servants permanently employed; but where the cultivator has not got a sufficient number of male members in the

family nor any servant of his own, he is compelled to have recourse to hired labour.

Last Dressing of Ridges.

52. A few days after the last transplantation the ridges have once again to be scraped, manured, and reformed in the way already described in paragraph 40. At this time, and indeed within a few weeks of the reaping of the harvest, the owner of the crop looks after his plants daily with a view to remove any stray so-called mádi plants that may have been accidentally left in the field.

Flowering.

53. At about the end of Paus, *i.e.*, in the beginning of January, the more advanced female plants commence to flower, and in this state the crop is sometimes sold. But the flowering is not general until two weeks afterwards, and it takes nearly a month from the time before the floral spikes attain their maturity and the ganja is fully formed. The state of maturity is indicated by a brownish appearance and falling of all the larger leaves. The flower of the so-called male, but really female, hemp bears the name of *kua* or *bhua*. Probably the latter is the correct name, as it means empty or seedless, and is used to indicate all fruits besides ganja which is wanting in seed or kernel. The flower of the plants destroyed by the ganja doctor is called *phul* or flower. The flowering of the male plant commences in the month of Agrahâyan (November).

Sale of Crop by Fields.

54. A few wholesale dealers, in order to be early in the market, offer a tempting price to the cultivators and induce them to manufacture the drug, both round and flat, before the plants have become quite fit for the sickle. In such cases the narcotic generally turns out to be of an inferior quality, and before it is thoroughly quite dry is packed up and is exported. Being fresh, it meets with a ready sale; but if, for some reason or other, it is not sold off, it loses a great deal in weight by dryage. It is a custom with the cultivators to prepare the drug before the time and from unripe plants, should they find purchasers ready to buy it, otherwise the harvesting of ganja commences by the latter end of Mágh (second week of February) or at the beginning of Fálgún (middle of February), and is completed about the middle of March.

Time of Cutting.

55. As a rule, people who intend to make flat ganja reap the crop a few days before the plants intended to be made into round ganja are cut. These plants are kept in the field in expectation of the purchasers from Calcutta and its surrounding districts, who buy up the standing crop, and prepare the round hemp through their own men and at their own expense.

Joint Cultivation.

56. The system of hiring out ploughs and oxen is unknown in the ganja tract, but that of clubbing together and joining in cultivating the fields belonging to each member of the club is in vogue, and is adopted in the cultivation of the hemp lands. This way of assisting each other is called *dharani*. Those who own lands, but have no ploughs and oxen, are obliged to go half shares of the produce with those who help them with the needful, and these are called *adhidars* or *adhiars*. In that case the adhidar has to do all the ploughing and harrowing at his own expense, the owner of the land having to meet the demand of the landlord from his own pocket. In all other expenses incurred for raising the crop they go half shares. When the adhidar happens to be in indigent circumstances, the field-owner also advances money for putting fresh earth on the field, for the purchase of oil cake and, if necessary, of cowdung, and for payment of the poddar's fee, half of which is recovered from the cultivator after the drug has been sold. The adhidar has to stand all the expenses of manufacturing the ganja. If the cultivation ends in the failure of the crop, the owner of the land loses the money he has paid on account of rent and his own half share of the expenses incurred; but in case of his having made an advance, he recovers the other half from the adhidar.

License for Cultivation.

57. Before the passing of Act II (B.C.) of 1876 there was no legal prohibition in respect to the growth of the hemp plant, and the ganja cultivators could raise the crop without any interference of the excise officers; but since the passing of the Act the

people had for the first time this season to obtain licenses from the collectors of their respective districts before commencing business. The provisions of the law could not, of course, be strictly followed this time, inasmuch as there was some delay in explaining them to the ignorant cultivators, in obtaining from them written petitions, which, in itself, was a difficult and expensive thing with them, and in receiving licenses from the three districts of Rajshahye, Bogra, and Dinagepore. So late as November last, when the plants were about three feet high, I saw people come to the supervisor's office for licenses. It is not to be expected that the excise rules on the subject should suffice in the very first year of their operation to put down all unlicensed cultivation, but, on the whole, I think they have proved fairly successful. After a great deal of search I found only one man who had grown hemp without a license.

License for Manufacture.

58. In February and March, when the ganja attains its maturity, the cultivator proceeds to make arrangements for reaping the crop and preparing the drug. His first step is to present himself to the supervisor, show him the license under which he has grown the crop, and to obtain his verbal permission to remove the crop from the field. The supervisor, or one of his amlah takes down the number of the license and grants the permission solicited.

Place of manufacture.

59. The permission obtained, the cultivator has to clear a plot of grassy land for the manufacture of flat ganja; for round ganja a paddy field is preferred. It is cleared of all stubble and grass and made even with a *kodáli*. A couple of huts are then built on it for the shelter of the men who have to watch the crop, and for the accommodation of the agents of those wholesale goládárs who prepare their own ganja. I have never seen any such huts in the fields where flat ganja is manufactured, and my inquiries lead me to believe that none are made.

The place of manufacture is called *chátor*, in some places *kholá*.

Cutting of the crop.

60. For the manufacture of flat hemp, and where the plants have attained maturity, the cutting commences in the morning after the dew has disappeared from the ground; but in the event of the plants being prematurely reaped, the cutting takes place in the afternoon as well as in the morning. For the round ganja the plants are invariably removed from the field in the afternoon between 2 and 3 p.m.

Among the Hindu cultivators it is not usual to commence the cutting in the afternoon of a Thursday, or on any particularly unlucky day.

Among Muhammadans the sowing, the transplantation, and the reaping must all commence on a Friday, which, in their opinion, is a lucky and holy day.

In either case the entire crop is not removed from the field all at once, nor is the reaping done from day to day till all the plants are cut. A certain number of the most mature plants are selected, and so many of them are cut as can be manipulated and made into ganja in course of the day and the two following days with reference to the labour available.

In this way the reaping of the plants, which grow to a height of 3 to 8½ feet, the majority of them being about 5 feet high, goes on till it is found that there are no more plants in a fit state to be removed. If the cultivator or the agent of the wholesale goládár has other fields to look after, he starts the reaping there; if not, he waits till more plants ripen. Great care and expedition, however, are necessary in the carrying on of the manufacture, for the mature plants have to be removed from the field within three or four days after maturity, or else they wither away, and become perfectly unfit for the preparation of the narcotic. The best indication of maturity is the withering and falling off of the larger leaves. Most of the leaves at this stage become seared and yellow.

The *khásiá* or hermaphrodite plants are never touched except by mistake. They are left on the ground to wither, and are afterwards either thrown away or utilised as fuel.

Removal of crop to place of manufacture.

61. The plants are cut with a sickle, leaving some 4 to 6 inches of the bare stalk on the ground. When some 50 or 60 plants have been cut, they are collected together and tied up in a bundle over a bamboo pole. In arranging the bundle, the heads of some plants are put on one side and of others on the other, so that the weight is evenly distributed over the pole. The bundle is carried on the shoulders of two men to the place prepared for manufacture.

Manufacture of flat ganja. Rejection of flowerless tops and exposure to sun and dew.

62. Properly ripened plants intended for the flat or *cháptá* ganja, and cut about 9 o'clock in the morning, are laid out in the sun on the grass of the *chátor* till about 1 or 2 o'clock in the afternoon, when the cultivator, or one of his people sits on the *chátor*, and, taking up each plant in his hand, cuts it into lengths of 1 foot to 2 feet. The useless twigs, *i.e.* those which have not borne flowers, are now separated from the ganja-bearing branches, as also portions of the bare stalk to the length of 4 to 8 inches, all of which are thrown away. Hermaphrodites which have been removed from the field by mistake are likewise rejected as useless. At dusk the selected stalks are laid upon the grass for exposure to the dew, and the men go home. In some places the cutting of the tops does not begin until the following morning, and the plants in that case remain spread out on the *chátor* for the night.

Making of bundles.

63. On the following day, about 2 o'clock in the afternoon, the men, after having had their bath and meal, appear at the *chátor*. The twigs still lie exposed in the field where they were placed last evening, and now present a withered-up appearance. These are now collected and separated into bundles of three to ten twigs, in accordance to the size and dimension of the twigs. When the twigs are small, as many as eight to ten of them are taken to form one bundle, while of well-grown and many-branched thick stems three or four are held sufficient.

Manufacture of flat ganja; stamping.

64. A *darmá* mat is now spread on the ground, upon which the bundles are placed one by one in a circular form, with their tops pointing to the centre and overlapping each other. The circle formed is about 14 feet in circumference. Over this ascend four or five persons, holding each other by the shoulders and commence treading and trampling upon them. They stamp and press down the plants with their right foot, while they hold them with their left foot. The pressing is continued for three to four minutes. When the ganja assumes the required shape, a person brings two fresh bundles and puts them on the fresh layer, and repeats the operation till a complete layer is formed while the trampling goes on. When the second layer is completely pressed, a third and a fourth, and sometimes a fifth, layer is formed, until the mass rises to the height of 1 foot. In arranging the bundles care is taken to put them so as to prevent them from running into each other, and being converted into one inextricable mass. One bundle slightly slanting from its next neighbour is enough to keep them distinct. In the particular field where I watched the manufacture of flat hemp, the stack was 1 foot high and 13½ feet in circumference, and comprised 1,326 tops of the hemp plant. The tramplers invariably make a bow to the ganja before they place their feet upon it. When the trampling of the whole mass is completed, and this takes about half an hour, the men get down, and the stack is covered with a couple of mats, upon which one or two men sit down. This procedure is called *jágdewá*. This stamping and treading under the feet is done with a view to give a flat shape to the ganja, and to force the small stipules and flowers to adhere to each other and form one mass. The resinous exudation on the ganja help this object very effectually. This process also causes the large useless leaves and seeds to fall off.

Threshing and re-stamping.

65. About half an hour after, the men upon the stack leave their seats and the mats are taken off. A mat is now placed nearest to the stack, and another next to it. One or two men now begin removing the bundles from the stack in twos. They take them in their two hands, and, holding them over the nearest mat, beat them against each other with some force, which causes the seeds and crumpled up leaves to fall off. The bundles are then placed on the next mat in circular layers in the

same way as at first, and the treading and pressing are repeated, the top layer of the first stack being made the bottom layer of the last. About 4 p.m. the stamping ceases, and the process of covering up the stock with mats and of making one or two men sit upon it is repeated. The seeds and leaves which fall on the mat after the threshing are now gathered and taken up by one of the people in both hands, and form a height of about 4 feet, gently thrown on a mat. By this process of winnowing the leaves are blown out and the seeds deposit themselves on the mats. The seeds thus collected are carried home by the cultivator for next year's use.

Pressing of separate bundles.

66. About 20 minutes or half an hour after, three mats are placed lengthwise on the ground, one after another, and upon these the bundles from the stack are placed horizontally, and two or three men commence holding them with the left foot and pressing, and, passing the right foot from the stem to the top, they again gently retrace their steps, and resume pressing from the stalk end. As before, so now, one of the men takes up two bundles from the last formed stack, beats them against each other on a piece of mat or gunny cloth, and lays them in a single layer on the mats, each bundle being trodden upon for six or seven minutes. The bundles after being once pressed and trampled upon are turned upside down, and the process of trampling is repeated; when being turned, the plants are slightly beaten against the mats. The trampling is finished by sunset, when the bundles, which are now considerably reduced in size, being only of three or four twigs, are removed and kept in a slanting posture on the grass, and covered over with mats for the night.

Separating the stalks.

67. On the following morning, shortly after sunrise, the cultivator goes to his *chátor* and proceeds to separate the twigs that have got somewhat jammed with each other in the bundles. A circular stack of these, like that of the previous day, is then made and gently trodden upon by one or two men. When the whole of the ganja has been stacked and trampled, mats are put on the same. This is called *jorá bhangá*. The men then go home for their bath and meal, returning to the *chátor* by 10 o'clock.

Further stamping, threshing, and sun-drying.

68. A long line of mats is then made, while one of the men uncovers the stack and, making a bow to it, ascends and stamps his feet upon it for four or five minutes. The ganja is then unstacked, and, after being collected in bundles of three or four twigs, and gently pressed by the fingers, is laid upon the mats, bundle by bundle, in two rows, with their stems out and their heads meeting and overlapping each other. At about 11 o'clock two or three or more men commence stamping these with their feet with considerable force. At about 12.30 o'clock the bundles are turned over on the mats and the stamping continued. About three-quarters of an hour after the treading ceases, and the hemp is exposed to the sun for a short time, the tramping being again resumed for a few minutes. At about two o'clock the tramplers leave the mats, the twigs are now taken in hand, turned, and spread out in smaller bundles on mats and gunnies, and if these do not suffice, on grass as well. Ere the twigs are turned they are gently beaten on the mats. A few twigs having more leaves than others are kept in a standing posture in the sun. The mats are now full of dried leaves and seeds which have fallen during the process of tramping. The above process is locally called *khonchá*.

Pressing of separate twigs.

69. Shortly after two o'clock the process called *pátibhángá* is commenced upon, and one or more men stand upon the hemp now lying upon the mats, and draw their right foot, which is well pressed, from the stem to the top. The twigs are then turned over, and now, instead of the bundles, each twig is separately placed on the side of another and pressed with the right foot, while it is held down with the left foot. A little before four o'clock the twigs are gathered and arranged into bundles of 12 to 14 twigs. A large quantity of leaves, as also some seeds, fall, but a few seeds are still to be seen on the drug, which is now quite flat, all the bracts and calyces being formed into one hard mass.

Completion of manufacture.

70. The ganja is kept separate and the useless twigs are thrown away. Ten of these pressed tops are tied up into a bundle with strips of plantain or bamboo bark; they are removed

to the cultivator's house, where they are stacked in the yards in a circular form, the stems forming the circumference and the tops meeting in the centre; the central portion of the pile is covered with mats, the stems being left bare to dry. When the drying is complete, the drug is carried inside a room, where it is placed on bamboo platforms. Scarcely any *chûr* or *rorá* is formed from the flat or *cháptá* ganja at the time of its preparation. A few bits which detach themselves and drop off during the process of manufacture are picked up and made to adhere to the mass; a few that fall during the tying of the bundles are burnt

The bundles in which flat ganja is sold are, in a majority of cases, tied up after the sale. This year, however, the supervisor has been insisting upon the ganja being tied up into bundles for sale before license to retain the drug is applied for and granted. This will probably be done by the growers; but I have reason to believe that the wholesale purchasers will untie them and repack them after their own way.

Manufacture of round ganja; exposure to sun and dew.

71. The plants intended for the round ganja are, as already stated, cut in the afternoon at about three o'clock, and carried in bundles to the *chátor* precisely in the same manner as the *cháptás* They are then exposed to the rays of the declining sun and the dew of the succeeding night. The plants, when convenient, are also occasionally reaped in the morning

At about eight o'clock in the following morning the people attend the *chátor* and proceed to cut the plants with sickles into sections of 1 to 1½ feet. Most of the plants are cut into from two to five pieces, while a few entire plants which have borne little or no ganja are generally rejected. A much larger quantity of bare stalks and many more useless branches are thrown away than what are usually rejected when manufacturing the flat hemp. The selected pieces are spread out in the yard in ranges to the action of the sun, with a view to render the leaves, the woody portions of the branches, as well as the clusters of flowers containing the resinous matter, a little stiff and otherwise suitable for the preparation of the ganja.

First course of rolling.

72. The people now return home, and after breakfast and an absence of about two hours come back to the scene of their labour. A little before noon mats are spread on two sides of a long bamboo bar placed horizontally on posts 4 feet high, and a number of the selected pieces is laid flat on the mats, and the men, 12 in number, ranging themselves in two rows, commence the process called *ekmalái*, or first rolling with their feet, holding the bar with both their hands for support.

In this process of *ekmalái* the feet are moved from the stalk end in the direction of the tops, rolling and pressing the pieces with considerable force. The bundles are made of 12 to 13 pieces of plant, but I saw a few much larger bundles, consisting of about 40 twigs each. Some, but not all, of the bundles are tied at the stem with a string. I was told that the more skilled labourers could manage the bundles without tying them. In the course of manipulation, or, more correctly speaking, pedipulation, the men spread out the untied bundles with their feet and the tied ones with their hands, in order to press and roll more effectually the inner portions of them. Each man presses and rolls the plants for eight or ten minutes, now and then taking the bundle up in his hand and shaking off the leaves from it. The larger bundles are trodden by two men. If the bundle recedes much from under the feet, it is generally rolled forward with the feet; it is then held fast with the left foot, and the rolling and pressing is resumed with the right foot. As each man finishes his bundle, and the plants have by this time assumed a roundish shape, it is carried to another part of the ground, and there laid out in the sun, twig by twig. The labourer gathers some 12 to 13 more plants and repeats the same operation. This is done to prevent the drying up of the juicy and resinous matter which has been squeezed out and mixed up with the narcotic-yielding portions of the plants. After an exposure to the sun of the trampled pieces for about a quarter of an hour, they are made to undergo a second trampling (*domalái*), occupying a shorter time, but precisely in the same way as before. The men then take their seats on the mats, and seizing three to

five twigs at a time, press and roll them hard with their hands. This is called *háth mutá*, which is finished in three or four minutes. This done, each twig is separated and laid on the ground by 2.30 p.m. If the people have no other work before them, the *háth mutá* is repeated after half an hour, and the plants, which have now been moulded into a round shape anddeprived of most of the useless leaves, are exposed to the sun in single twigs. A little after 4 p.m. two men collect them together and tie them up in bundles of about 100 twigs: these bundles are placed on mats, and covered over with them for the night.

Substitute for sun-drying.

73. A powerful sun is an indispensable necessity in the preparation of ganja, both flat and round. The cultivators never think of cutting the plants on a cloudy day; and if after the plants have been cut clouds appear in the sky, the manufacturers light a fire and hold the sections of the plants over it for about ten minutes before commencing th rolling process. Though art supplies to a certain extent what is denied by na ure, yet the benefit derived from this process is not unattended by certain evils, for the plants thus heated on fire assume an unnatural darkish colour.

Second course of rolling and dressing.

74. On the following morning the half-prepared round ganja is uncovered, and at about 9 o'clock the bundles are untied and, for the purpose of drying them in the sun, laid in ranges on the ground, piece by piece. At midday they are collected together in bundles of 15 to 20 twigs, and, if sufficiently dried, gently pressed between the hands, and once or twice rolled on the mat; but if the desiccation is partial, the usual way of the *ekmalái* is had recourse to for getting rid of the superfluous leaves, which by this time get pulverised and fall off, each bundle taking in manipulation only a minute or two, and the work is finished in less than an hour.

Tying of bundles.

75. The work of tying up the ganja in bundles (*ántis*) next commences. This is called *sherbándhá*, and is done by none but skilled labourers. The Jessore coolies are particularly good hands at this work, but of late some of the local labourers have also learned the business. The head man charged with this work sits down on the mat, having on his right and left two or three unskilled assistants, who select the serviceable twigs, cut them into smaller pieces, and place them by his side, and these he classifies into long, medium, and short sizes. The smallest twigs are at first taken up and arranged, those of medium size are next arranged and placed over them, and the longest, which are the best ones, are so placed round the bundle as to conceal and cover the other twigs. The bundle is then pressed by the hand and tied with a piece of thin jute string at the stem, a portion of which is now cut off with a sickle.

A good many twigs which have not flowered, as also those which have borne inferior flowers, together with a large quantity of the natural wood, are cut off and thrown away at this time. In short, every means is adopted and every attempt made to get as much ganja and as little of the ligneous matter as possible.

The tying of the bundles being finished, towards evening they are placed on mats in two parallel rows with their heads meeting each other and covered up with mats, and left under the weight of a bamboo for the night.

Drying the bundles and freeing them of leaves.

76. On the following morning, when there is no dew on the ground, the bundles are taken out, placed slantingly on mats against a piece of bamboo, and exposed to the rays of the sun till about 2 o'clock; then they are freed from any leaves that might have been left on them. The labourers, seated on mats, takes up bundle after bundle and roll it with some little force, and afterwards shake it on the mat. It is during this process thst small bits of prepared ganja break in the bundle and fall off. These, or rather the best of these, are preserved and trafficked as *chúr*. The men also take the bundles up in their hands, top uppermost, pass their fingers in search of superfluous leaves, and where there are any, gently press them with their fingers, or with small bits of ganja stem four or five inches long with sharp points and reversing the position of the bundles, give them two or three strokes with their hands which

make the dried leaves fall on the mat. A couple of minutes suffices for working off each bundle.

Ordinarily this process completes the preparation of the ganja. Should the superfluous leaves, however, continue to stick to the drug, the last process is repeated either on the same day, after a couple of hours' drying, if there be time, or on the following day, in the afternoon.

The above two proceedings are called *páti bhángá*.

Wastage during manufacture.

77. When the drug is manufactured under the superintendence and at the cost of the wholesale goladars, who buy up the standing crop and prepare the drug themselves, much more care is taken, both in the selection of the plants and in the manipulation, than when the cultivators undertake the work on their own account, and the result is that there is considerable less wastage in the one case than in the other. There is, however, always, and under all circumstances, more wastage in the preparation of the round hemp than in that of the flat sort; but there is far less wastage in the preparation of the drug by the cultivators than by the goladars, inasmuch as none but the worst twigs only are rejected by the former, while the latter or their agents, take the good plants and reject the rest, and do not allow the mixture of any inferior article.

Stacking.

78. The ganja after the final process above stated is ready for storage, but it is not stored until the whole crop is manufactured. Logs of wood are placed on the ground and over them are arranged horizontally a few pieces of bamboo, and over them some sticks, which are generally the bare stems of ganja. Upon these are piled bundles of prepared ganja, the arrangement being almost the same as that for the stacking of the flat crop already described, with this difference, that during the day the centrical portions, consisting of the ganja tops, are carefully covered with thick clothes or quilts, the outer line of stem ends is left exposed to the sun to dry, while at night the whole stack is covered with darma mats. When all the manufacturing operations are completed the bundles are made into bales commonly called *bastás*, wrapped up in thatching grass, and carried to the house of the cultivator, or, when the crops of several cultivators have been manufactured by the wholesale dealer and paid for, to the house of one of the cultivators. In case of rain being expected, the drug is removed into one of the sheds erected on the *chátor*. The bundles are so carefully tied that they never get loose, though the *bastás* sometimes do.

Licence to retain possession of ganja.

79. When the ganja, both flat and round, belonging to any one person has been manufactured, and the drug has been properly arranged in bundles, the cultivator, or the agent of the wholesale goládár, if he has bought the standing crop and prepared the drug at his own expense, presents himself before the supervisor and applies for a licence to retain possession of it. This licence is made out in the form prescribed by the Board's rules, and, as far as I have seen, is granted without any inquiry. The drug is then either stored up or at once sold. Unfurnished with this licence, nobody can legally sell the drug.

Ordinarily the cultivator or the wholesale dealer's representative does not apply for licence until after he has closed his *chátor*; but when an intending purchaser presents himself to buy the new hemp, he makes his application to the supervisor as soon as he has finished the preparation of the drug of one entire plot of his several hemp fields, it being a general rule not to grant the licence until the crop of one entire field has been manufactured.

In previous years such application was verbally made, and the supervisor's amlah used to record the purport of it in their books; but this year, under orders received from the Rajshahye Collectorate, every ryot has had to make a written application for a licence, which is not only expensive but harassing to him.

New rules about licences.

80. Formerly the wholesale goladars of Calcultta and its surrounding districts, who had the round ganja prepared at their own cost, used also to take out the licence to store the manufactured drug in their own names; but this year a different course has been adopted. In the licences granted by the authorities of Rajshahye

to permit the cultivation of the hemp plants under Act II. (B.C.) of 1876 certain conditions have been laid down, one of these being that the growers of hemp shall not be able to sell it, even in an unprepared state (which means the standing crop), to anyone who has not procured a written permission from the Collector of Rajshahye to purchase it. The goládárs' agents, not having been at Nowgong at the time when the licenses were issued, were not aware of the existence of this condition; and when they arrived at the place in the latter end of January and on the commencement of February, they thought it would be a dilatory and troublesome affair to go to Beauleah, some 56 miles distant from Nowgong, and determined upon advancing money to the cultivators for the preparation of the round ganja and superintending the manufacture themselves, allowing the cultivators to obtain the licenses in their own names and to store the drug until the agents would obtain import passes from their respective districts, when they would remove the drug as if they had just then purchased it.

I was particularly desirous of finding out whether the supervisor caused any kind of inquiry to be instituted before granting the licenses to store the ganja, but I failed to learn that any such inquiry was made. In fact, the supervisor has not the means of making such an inquiry, as he has not men enough to go to the *chators*, or to the houses of about 2,000 men.

Storage.

81. The license secured, the drug is stored in the houses of the cultivators. During my stay at Nowgong I took the supervisor with me, and visited several places used for the storage of ganja. I found it stored at every convenient nook or corner, without any care or guard. I saw a quantity of flat ganja kept in a cowshed situated in an open place and without any doors in the house of one Fakir Bakhsh. In one Piru Mandal's place I found some hemp lying in an open verandah of a room in the house. In the homestead of one Chhedor Mandal there was a large quantity of round ganja lying in an open hall of the house on planks placed on the floor. I also saw some flat hemp kept in an open room and inside a cowshed in the house of a respectable ryot named Kukur Sardár.

Advances.

82. As a rule ganja is not grown under advances, but the brokers, when they find it to their interest, advance money to the growers during or after the preparation of the drug, and even at times when the crop is on the ground. These men, on hearing from their constituents of their intention to arrive at the producing district at a certain time and to buy so much and such a kind of drug, place themselves in communication with some of the cultivators, and, after settling with them the quantity to be bought and sold and its price, give them something by way of earnest-money. In such cases the prices then ruling in the market are the prices at which the bargain is struck, though the drug has to be actually bought and paid for months after. It also happens that a contract is made for the one to sell and for the other to buy at the rate prevailing in the month of Chait (March—April). Brokers also make advances on their own account, intending to make a profit by selling the drug when the market rises.

Advances are generally made to the growers of hemp in the months of December to February. Whatever advance system prevails, it does so in respect of only the flat ganja, but not of the round-shaped drug nor the chúr. Advances are made both to growers and fariahs, the latter of whom act in subordination to the brokers.

"Chur" or broken ganga.

83. Under the excise rules a separate rate is fixed for the variety of ganja called *chúr*. This drug is held to be more powerful than round ganja, and therefore the duty on it is rated at four rupees, while round ganja is charged at the rate of three rupees. This variety, however, is not the produce of any particular and special mode of manufacture, but the result of the two processes described under paragraphs 64 to 78. In the process for making flat ganja, when the bundles and bales are being tied, portions of the flowers on the spikes drop down broken, and such parts of it as cannot be pressed on the spikes and made to stick thereto are kept separate; in rolling the round ganja the same breakage also occurs, and the fragments cannot conveniently be made to adhere to the rolled spikes,

so they are kept separate; and these broken bits, resulting in the course of the two processes, constitute *chúr*, which literally means "broken" or "powdered." As they consist principally of the female flowers with all their resinous matter in and on them, and includes no stalk or sticks of any kind, they contain weight for weight more narcotic matter than the flat and the round drugs, which are made up of nearly one-half of woody stalks. This *chúr* is also known under the name of *Rorâ*.

Influence of weather.

84. A hemp plant will stand a moderate amount of rain after its roots have struck well, provided the rain water is not allowed to accumulate round the roots. A fine dry weather to the end of December is, however, what is most desiderated. A shower of rain in January is welcomed by the cultivators, as it saves them the trouble of having recourse to one more irrigation. But when the plants begin to flower in clusters and the resinous matter is formed, rain spoils the ganja, as has been the case this year, in consequence of too much sap running up the plants and causing new shoots to sprout between the flower bunches.

If a strong wind lowers the head of the plants at any stage of their growth, bespattering them with mud, they soon die. A violent blast sometimes uproots and prostrates the plants.

A fine sunny day is essentially necessary for the manufacture of ganja, and people will rather suffer the plants to die in the fields than think of harvesting them when the sky is overcast with clouds.

Insects which injure the plant.

85. At the time of inflorescence the rains favour the birth of a kind of green insect called *hírkati*, which attacks and nips off the tender shoots and flowers; and a sort of green weevil called *sidlepoka*, which marks with black spots the parts of the plant attacked by it, is also injurious. I observed these sooty spots and made inquiries about them. The spider is another pest; those portions of a plant which are enveloped by its webs wither away and yield no ganja.

Blight.

86. *Kharkhari* and *gorjali* are the names of two sorts of blight from which the plant is known to suffer; the one dries and crumples up the leaves, the other at first embrowns the stem and ultimately kills the whole plant.

Fallow and rotation of crops.

87. Notwithstanding the repeated ploughing and manuring detailed above, ganja cannot be grown on the same field for two successive years. The produce in the second year is hardly sufficient to cover all out-goings, and in the third year it is a positive failure. The cultivators are therefore obliged to sow the same field with ganja every fourth year, devoting the fields to other crops during the interval. The ganja crop would have much improved if the people could afford to sow the same field with hemp after keeping it fallow every three years; but the rent is heavy, and the peasantry generally poor, they are therefore unable to do so as a general rule. The hemp is reaped in March and followed by jute, which in that part of the country is sown in May and harvested in October, when mustard takes its place, and leaves the field in February. Ganja land is also sown with potato, turmeric, tobacco, early rice, ginger, and other vegetables. Only those who can afford it, and their number is small, keep the land fallow during the year preceding that in which they intend to grow the hemp; but this is not common. This incessant taxing of the productive powers of the land results in deteriorating the quality and reducing the quantity of the drug There has been of late a marked decrease in the size of the floral clusters and a deficiency in the resinous matter.

The cultivators spare no trouble and expense, and try their best to manufacture good ganja; but with an exhausted soil they cannot prevent deterioration. What they seek for is virgin soil or unreclaimed land in their neighbourhood, but this is not always available.

In the northern and western parts of the Ganja Mahal there are jungles, which the people are gradually clearing and bringing under cultivation. The narcotic in these places and in parts where the cultivation has been only recently introduced is very good; but the total area of such tracts is not large, and the poorer classes are obliged to resort to inferior lands for the cultivation of the drug. Even on virgin soil the extent of ploughing and manuring

required is by no means small. The villages lying to the east and south of Nowgong are known to grow medium and inferior ganja.

The hemp-cultivating class.

88 The majority of hemp cultivators throughout the ganja tracts are Mahomedans, and less than one-eighth of the class are Hindus, consisting of *Kaibartas*, *Nápits*, *Bhumiás*, *Málákárs*, and *Jugis*. There is, however, nothing peculiar in these people which mark them as distinct from the ordinary run of the people in this part of the country. The majority of the cultivators cannot read or write, and not a single man among them keeps an account of the sums expended by him in growing the crop.

In the Ganja Mahal the weddings in the families of the hemp cultivators are, as a rule, celebrated in the months of Jeyt, Assár, and Srában, when the sale of the drug is over, and when they have paid out of the proceeds thereof the zemindar's rent.

Capital.

89. Some of the hemp-growing ryots are well-to-do men, who use their own capital; the rest raise the requisite money by borrowing at rates of interest varing from one-half to three-fourths of an anna per rupee, upon the pledge of their lands and ornaments, or on verbal contracts only, and pay off the debt from the sale proceeds of ganja.

It sometimes happens that a few imprudent men assign away their entire future crop of hemp on receipt of a loan of money. They sell the crop on the creditor's account, and make over to him the sale proceeds. There are instances in which ganja brokers make advances to the growers from time to to time, and give them clothes on holidays, and in return take from them all that the drug prepared by them fetches. I have also been told of cases in which the creditors, besides getting back the money lent, have been allowed to enjoy a half or one-fourth share of the profits of the sale. The profit realised by the grower of hemp on a bigá of land varies from Rs. 25 to Rs. 50.

Cost of cultivation.

90. It is difficult to form a correct estimate of the cost of cultivating a bigá of land with hemp and of preparing the ganja, as some works are done by hired labour, while others are performed by regular servants of the house, who are employed throughout the year, supplemented by the labour of the male members of the family. In respect of the cultivation, the peasant is out of pocket by about Rs. 22 per bigá on account of the following expenses :—

	Rs.	*a.*	*p.*
Putting fresh earth on the ganja field	4	–	–
Oil-cake	5	–	–
Fee of the ganja doctor, including his feed	3	6	–
Irrigating charges	6	–	–
Rent	3	8	–
TOTAL *Rs.*	21	14	–

To these have to be added the wages of the servants of the house, the value of the labour of the members of the family themselves, the hire of the plough as prevailing in other villages in the district, as well as the price of the cow-dung; all of which taken together, would come to Rs. 50 or Rs. 60. The true cost of cultivation may therefore be stated in round numbers to vary from Rs. 50 to Rs. 60 per bigá. The rent referred to above is an average; there is no special rate for ganja land, but the prevailing rate for other rich crops applies to it.

Cost of the manufacture of ganja: (a) Flat.

91. The cost of manufacturing the ganja is generally about Rs. 2-8, and does not exceed Rs. 3-8 per maund, if the work is done by hired labour; but in many places the drug is prepared by the male members of the family themselves, assisted by their regular servants and relatives.

When the standing crop is bought up for the manufacture of flat ganja, the wholesale goládárs' agents, who do not work themselves, have to spend about Rs. 4 for the preparation of every maund of ganja.

 92. The

Cost of the manufacture of ganja: (b) Round.

92. The cost of preparing round hemp is considerably greater than that of the flat sort, on account of the skilled labour required for its manipulation and the greater amount of care and time necessary in its preparation. The expense in this case is, however, defrayed more frequently by the agents, on account of the wholesale goládárs, who buy up the standing crop; and as they keep regular accounts, it is not so difficult to come to the amount of money laid out for the purpose. I give below the expenses actually incurred by one of the wholesale goládárs of Calcutta last year in preparing 195 maunds and 30 seers of the drug:—

	Rs.	a.	p.
Standing crop	2,826	14	–
Wages of local labourers	1,438	12	6
Wages of Jessore coolies	240	–	–
Lodging expenses of the agents, &c.	180	8	6
Petty charges, such as purchase of mats, oil, jute, &c.	164	2	
Wages of gomáshtás	541	7	6
Charges for cashing note	46	6	–
TOTAL Rs.	5,438	2	6

This shows that the cost of preparing each maund of the round ganja, exclusive of the value of the green plants, was Rs. 13-5-3, and inclusive of that item, Rs. 27-12-3.

The cost to another goládár of manufacturing 224 maunds of round ganja was as follows:—

	Rs.	a.	p.
Green plants	3,125	7	6
Local labour	2,017	13	9
Jessore labour	195	8	–
Petty charges	174	15	6
Wages of agents, &c.	206	15	3
Feeding expenses of the agents, &c.	112	3	9
Charges for cashing notes	102	1	3
TOTAL Rs.	5,935	1	3

In this case the total charge was Rs. 2-7-6 per maund, and of preparation Rs. 12-8-6. The average of the sets of figures in the two cases shows the approximate total cost of the round drug to be Rs. 27-2 per maund, and of manufacture Rs. 12-14-6.

To the cultivator who prepares his own ganja the cost is much less. He and his kinsmen and regular servants all work together, and the cost of preparing the drug is reduced to Rs. 5 or Rs. 6 per maund, exclusive of the value of his labour.

There are one or two wholesale dealers of Calcutta, who, after buying the standing crop, make over the business of manufacturing the drug to one or two Jessore men, who undertake to prepare the round hemp at the contract rate of Rs. 7 to Rs. 9 a maund.

The item for cashing notes is excessive; it amounts to nearly two per cent. on the total outlay; but the absence of bankers in the neighbourhood of the ganja mahal renders this unavoidable.

Produce; ratio between green plants and prepared drug difficult to ascertain.

93. From the details given above of the culture and manufacture of ganja it must be evident that the weight of produce must vary greatly according to the time when note is taken of it, the kind of drug prepared, and the conditions of the soil and season of cultivation and manufacture. Leaving out of sight soil and season, it must be obvious that the whole crop of hemp grown on a given area is not utilisable for the manufacture of ganja. In the first

first place, the hemp doctor's destruction of the male plants considerably reduces the total number of the plants composing a crop. Next, amidst the female plants on the field there are many non-flowering khasias or hermaphrodites, which are not heeded, and are allowed either to stand on the field after the reaping, or, when cut along with the female plants, subsequently picked out and thrown away. Then there is no fixed ratio between male and female plants in different fields, in some localities the former predominating, while in others the latter, and of these factors the number is more or less unascertainable. The ascertainment of the total number of green plants in a crop of hemp on a given plot of land is therefore of no value for any practical purpose. Inasmuch, however, as one of the points of inquiry laid down in the orders conveyed to me referred to the yield of green plants, I took notes in several fields for the settlement of the question, trying to eliminate the various sources of error in arriving at a correct estimate.

Number and weight of green plants per biga.

94. I examined a plot of ground under hemp belonging to one Jabandi Parámánik, which measured two bigás and three cottás. The total number of plants of all sorts were counted out, and found to be 9,254. After three plucking operations of the poddár the number was reduced to 4,725; out of these, 1,160 plants were reaped for experiment, from which again were rejected 34* non-flowering plants, and the remaining 1,126 plants, almost fresh from the field, being weighed, came to 10 maunds 28 seers. Calculations based on these data led me to the conclusion that a bigá of land yielded 4,304 green plants of all sorts, and 2,134 green female or ganja-yielding plants, weighing 20 maunds 11 seers.

In two other experiments, in which the plants cast away at each plucking were numbered, showed that in one case the total number of green plants and the number of ganga-yielding plants on a bigá of land were 7,725 and 3,600 respectively, and in another case 6,500 and 2,915 respectively. Divers other investigations in different localities varied these figures more or less.

Taking these variations into account, and bearing in mind the fact that when a given number of plants, after several pluckings, is cut from the field for experiment they are necessarily more free from the mixture of non-ganja-yielding plants than those on the field from which they had been reaped, I have come to the conclusion that a little more than 51·6 per cent. would give very approximately the number of plants left on the field after three pluckings, and that a deduction of 15 per cent. from the last-mentioned number on account of khásiás and wastage would give very nearly the number of ganja-yielding plants. This proportion, which has been verified by several trials, gives an average per bigá of 6,667 green plants of all sorts, and 2,658 of the ganja-yielding variety, the weight of the latter in the green state being 38 maunds.

Quantity of prepared drug per biga.

95. With a view to ascertain the total yield of prepared ganja, I took an untouched field of hemp at harvest-time and noted its area and the number of plants in the standing crop both before and after the several pluckings. A definite number of plants was reaped out of those left on the field after the hemp doctor's clearing operations, and in their green state, almost fresh from the field, they were weighed prior aud subsequent to the necessary pickings that take place after the reaping; they were then cut into a certain number of pieces of the usual size, and these pieces were weighed before and after the rejection of the useless portions at the second stage of picking. The ganja prepared therefrom was then weighed, after allowing it to dry or to be exposed to the sun and dew for a given number of days. How many bundles of the usual size are made of this weighed

* This number is extraordinarily small, and it is due perhaps to the reaping having been made with as much selection of the female plants as possible; for in other cases the number rejected from certain quantities reaped were large.

weighed drug was also noted and the bundles finally weighed. The results of two such trials are summarised belows:—

	Experiment No. 1 for the Flat Ganja.	Experiment No. 2 for the Round Ganja.
	Field owned by	
	Jabandi paramanik.	Sham Sardar.
Area	B. 2 C. 3	B. 1 C. 11
(*a*) Number of plants in the full crop	9,254	7,892
(*b*) Ditto ditto left after pluckings	4,725	3,996
(*c*) Ditto ditto reaped for experiment out of (*b*)	1,160	2,380
(*c*1) Ditto ditto khasias picked out of (*c*)	34	71
(*d*) Ditto ditto cut into pieces out of (*c*)—(*c*1)	545	2,309
(*e*) Ditto ditto not cut out of (ditto)	581	—
(*f*) Number of pieces into which (*d*) were cut	2,506	4,758
	Mds. S. C.	*Mds. S. C.*
(*h*) Weight of (*c*)—(*c*1) in the green state	10 28 0	40 30 0
(*i*) Ditto of (*f*) and (*e*)	2 20 8	15 32 8
(*j*) Ditto of stuff rejected and wasted in bundling (*f*) and (*e*)	0 4 8	3 15 0
(*k*) Ditto of ganja prepared from (*f*) and (*e*), and made into bundles	1 24 4	4 27 8
(*l*) Number of bundles in (*k*)	42 bundles.	443 bundles.
(*m*) Chur not weighed.		

After repeated trials the conclusions I arrive at are—*first*, that in the case of flat ganja 1,000 female green plants yield on an average 2 maunds 1 seer 6·5 chhataks of the dried plant or the prepared drug; *second*, in the case of the round ganja the same number of female green plants yield 1 maund 19 seers 12·1 chhataks of the dried drug; and *third*, that the average yield per biga of the prepared ganja of the flat sort is 5 maunds 16 seers 6-65 chhataks, and of the round sort 3 maunds 31 seers 13·27 chhataks.

(a)—Number of bundles of flat ganja to a maund by weight and by estimate.

96. In the experiments made I found that in respect of the flat ganja, in one cases 14 bundles weighed 14 seers 7 chhataks, in a second 6 bundles weighed 8 seers 12 chhataks, in a third 16 bundles weighed 18 seers 8 chhataks, in a fourth 120 bundles weighed 2 maunds 22 seers 8 chhataks, and in a fifth 87 bundles weighed 2 maunds and 30 seers. These figures show that 33 bundles of the dried flat ganja plant weigh one maund. To test these results and to ascertain what number of bundles is usually accepted to weigh one maund by estimate, I repaired to the supervisor's cutcherry and there elicited the following facts. This sort of ganja is brought there in packages each containing 20 bundles, two of them being usually estimated to weigh one maund, which supposition regulates the uniform number of bundles for making up a package; but by actual weighment, which the officer has always recourse to, I found in one case 23, in another 33, and in a third 45 bundles were required to make up a maund. The average of these three numbers coincides closely with the average determined by my other experiments. It may therefore be fairly stated that 33 bundles on an average make a maund of flat ganja by actual weighment, and 40 uniformly by estimate.

(b)—Number of bundles of round ganja to a maund by weight and by estimate.

97. As regards the round ganja, in one case 443 bundles weighed 4 maunds, 27 seers, 8 chhataks; in the second 105 bundles weighed 1 maund 7 seers, and in the third 92 bundles weighed 36 seers. Working out an average from these figures, I find 95 bundles to be equivalent to a maund. This variety of the drug is generally made up in bales supposed to be one maund each; occasionally, though very seldom admitted, half-maund packages are also made up.

I examined different bales estimated to weigh one maund each, and found their contents to vary from 60, 80, to 100 bundles. By actual weighment packages of 60 bundles required in different cases to be increased to 90, 100, 105, and 110 bundles to weigh one maund; those of 80 bundles to be increased to 83, 84, 85, 92, 93, and even 113 bundles; and those of 100 bundles to 102, 103, 110, and 111 bundles.

The

The average of the several averages of the above figures gives 80 as the number of bundles representing a maund of round ganja by estimate, and 95 as the number of bundles making up the same weight by actual weighment. This last-mentioned figure also coincides very closely with the number determined by other experiments.

Yield of the round ganja in a given year.

98. With a view to determine the relative proportion of the total yield of the prepared ganja of the two sorts in any given year, I referred to official returns of the year 1873–74, 1874–75, and 1875–76, and found that the exports and the quantities left in the cultivators' godowns in each of those years to be as stated on the margin. The average of these figures is 1,987 maunds 39 seers per year. Now, having ascertained that 1,000 female green plants and a bigá of land yield respectively 1 maund 19 seers 12·1 chhatáks and 3 maunds 38 seers 13·27 chhatáks of this sort of ganja, I find the number of female plants required to yield the said average, 1,987 maunds and 39 seers of ganja, to be 1,330,737, and the area necessary for the cultivation of the said number of plants 500 bigás 13 cottás.

Round Ganja.

	Mds. S.	Mds. S.
1873–74:		
Exported - -	1,508 22	
Left unsold - -	209 19	
		1,718 1
1874–75:		
Exported - -	1,627 0	
Left unsold - -	85 10	
		1,712 10
1875–76:		
Exported - -	1,397 34	
Left unsold - -	1,135 32	
		2,533 26

Ditto of flat ganja.

99. The table given on the margin of the of the total quantity of flat ganja produced during the last three years gives an average of 8,843 maunds 39 seers 4½ chhatáks per year. This quantity would require, at the rate calculated in paragraph 94, of 5 maunds 16 seers 6·65 chhatáks per bigá of standard measurement, an area of 1,634 bigás 12 cottás and 9 chhatáks. Adding to this the probable area for the drug, I make a total of 2,135 bigás 5 cottás. To this, however, has to be added a sufficient area for about 5 to 20 maunds of chúr, which may be roughly set down at 5 bigás, and another 137 bigás and 9 cottás for dryage and wastage, making a grand total of 2,277 bigás 14 cottás. The reported total of area cultivated during the past three years under notice, as shown on the margin, gives an average of 1,992 bigas 6 cottas, showing a difference of 285 bigas and 8 cottas.

Flat Ganja.

Year.	Export.	Quantity left unsold in the Collector's Houses.	Total.
	Mds. S. C.	Mds. S. C.	Mds. S. C.
1873–74 - -	8,703 36 11	759 39 0	9,463 35 11
1874–75 - -	8,908 37 4½	78 20 0	8,987 17 4½
1875–76 - -	7,419 26 14½	660 38 0	8,080 24 14½
		Average - - -	8,843 39 4½

Year.	B. C.
1873–74 -	2,407 19
1874–75 -	2,278 24
1875–76 -	1,290 2
Total - - -	5,977 5
Average - -	1,992 6

Relative proportion of the two kinds of ganja.

100. The figures above given show a relative proportion of the flat ganja to the round drug as 2 to 7 or 1 to 3·5. Now, the total area of the ganja fields of Nowgong actually under cultivation in 1876–77, as determined by me by careful survey, was 3,111 bigas, which ought to produce a total of 2,07,41,037 green plants; and deducting therefrom 60·132 per cent. of non-productive plants (males and khasias), we have a total of 82,69,038 female plants fit for producing ganja. Of these, two-sevenths, or 23,62,582 plants, devoted to round ganja would yield 3,529 maunds 19 seers of the prepared drug; the remainder, devoted to the flat drug, would produce 12,020 maunds 22 seers, making a total of 15,550 maunds. The total area reported as under hemp was 1,290 bigas 2 cottas, and this, devoting two-sevenths of the round hemp, would show an area of 368 bigas 12 cottas, and a yield of 1,463–24 maunds five-sevenths, and for flat ganja an area of 921 bigas 10 cottas, and a yield of 4,985–20–12 maunds, or a total yield of 6,449–4 maunds. The actual yield was 6,496–29 maunds, or only a

few maunds above what would have been reasonably expected. The causes of this difference will be referred to in a subsequent paragraph.

Sale of seeds, seedlings, &c.

101. In the ordinary course of ganja cultivation seeds are rarely bought and sold. The cultivator carefully preserves the seeds which drop from the plants at the time of the manufacture of the narcotic, and these ordinarily supply all his requirements. Seeds are kept either in a basket or in an earthen pot. When a cultivator has more seeds than he requires, and this is not unusual, he either gives them away free of charge to his relatives and neighbours, or sells them to those who begin the cultivation for the first time, or who require more seeds than they have been been to secure. A portion of the seeds is sold to oilmen, who extract oil therefrom and mix it with mustard oil. I have not been able to collect sufficient data to give even a rough estimate of the quantity so sold, but it is small. Ganja seeds are also occasionally baked and eaten like parched rice.

Seeds are sold very cheap, being at the rate of three to four annas per *don*, which is equal to three seers.

Seedlings are also occasionally sold at the rate of four small bundles for the rupee. Roughly estimated, young plants worth two rupees suffice for a biga of land.

Cowdung is occasionally bought and sold for manuring the hemp fields; generally 16 basketsful of it are purchased for the rupee; it is also sold in heaps, the price being fixed with reference to their size.

The bare stalks of the ganja plants, the hermaphrodite plants, and portions of the plants which are rejected, as also the leaves, are burnt down on the *chators* of flat hemp, but they are utilised in the *kholas* of round ganja, where some of the men stop during the night, and where fires are kept after dark.

Sale of ganja at Nowgong.

102. It has been already stated that on the completion of the manufacture both of the flat and round drug a license under Clause 3, Section 17, of Board's rules for cultivation, storage, transport, and sale of ganja is applied for and obtained from the supervisor, after which it is either sold at once from the *chator* or removed for storage to the cultivator's house. In the case of flat hemp the license is invariably granted to the person who has grown the crop; but, in the case of the round sort, it is given, according to circumstances, either to the cultivator or to the wholesale goladar or his agent, who has purchased the standing crop and prepared the ganja at his own expense.

The contract for the sale of flat ganja, and also of the round drug when prepared by the cultivators on their own account, is made soon after the completion of the manufacture, and not unoften, as already stated in paragraphs 82 and 89, long before; but the delivery is not made all in a lump, but in driblets, according to the means and requirements of the purchasers, the transaction spreading over a twelvemonth or more. The stock therefore remains with the cultivators. Sometimes, but rarely, even contracts are not made immediately after the completion of the manufacture. As a portion of the drug covered by the license is sold or delivered, the purchaser is made to fill up columns 1, 2, 3, and 4, and the supervisor column 5 of that record, and this is done as each delivery is effected; and when all the drug has been given out, the document is returned to the supervisor and filed in his office.

The sale of ganja is not always made for ready cash. Indeed, in the majority of sales, only part payments are made, and the balance promised to be paid on a subsequent date; but in many cases the debt thus left behind by the dealers is not entirely discharged. As a rule, the cultivator sells his drug to the wholesale dealer's agent on the guarantee of the broker, and in some instances he sells it to the broker without ever seeing the face of the actual purchaser; but when the time of making the promised payment comes, the brokers declare that they had not received money from their constituents, and consequently cannot pay the ryots. Sometimes the brokers pay them something once or twice, but the balance in full is rarely paid. At times the brokers have been known to go to the goladars' houses, or to send their people to them for money due by them, and thereby realise a portion of the price of the narcotic, but that portion is rarely paid to the growers. No formal document is executed by either

either the brokers in favour of the growers, or by the purchasers in favour of the brokers. A short account, something like a *hath-chitta*, on a loose piece of paper, is left by them with the brokers, and that is all. I have known of instances in which a few intelligent and well-to-do brokers had sued some of the goladars in the civil courts; but everyone cannot afford to do that, and as for ryots, they are perfectly helpless; all that they do as a means of realising their dues is to lay the matter before the zemindar; but they soon find out that, while the landlord's pockets have been lined, their position is not at all improved.

Oftentimes a wholesale dealer in ganja finds another way of cheating the ryots, and that is by making the payment in kind. They send or bring with them clothes, shawls, brass and bell-metal utensils, *sitalpâti* mats, fans, &c., and these they give to the cultivators in lieu of cash for prices much greater than their ordinary value. The ryots, instead of losing all, prefer to accept anything they get.

Goladars, actually owing hundreds of rupees to a broker or cultivator would, without the least hesitation and without the least qualm of conscience, come to another broker, and through him purchase and take away his supply of flat ganja, and this time, too, on credit. Dealers who are notorious bad paymasters are welcomed by the cultivators, and accommodated, from the fear of not at all finding a purchaser for the produce of their fields.

In short, the system on which the ganja trade is based is so unsound that one broker, named Quazí Ekímúllah, has to get no less than 10,000 rupees from some of the wholesale goladars, and taking the debt owing to all the ganja-growing tenantry, I estimate the sum at more than 57,000 rupees. There are a number of Mussulmans, all inhabitants of Kushtea, in the district of Nuddea, who own registered warehouses at Kushtea, Monghyr, and Bhagulpore, and who are notorious bad paymasters, and there are others beside them who cheat the ryots in a lesser or greater degree. Of course all the bad ganja is sold to these men, and that, too, at prices somewhat higher than those ruling in the market. The ryots at the time think in their minds that they have got rid of an unmarketable stuff, but they regret the transaction afterwards.

Evil consequences of the license.

103. The consequence of granting licenses to goladars for the round drug is not unoften very hurtful to the cultivators, for if the wholesale dealer fails to remove any portion of the prepared narcotic within a short time, the cultivator, though the custodian of the article, for it is left in his house, cannot sell it, the license to store and sell the same being in the name and in the actual possession of the wholesale dealer or his agent. In such a case the cultivator, strictly speaking, retains the drug without a license, and is often pounced upon by the police, sent in to the courts for trial for having in possession ganja without a license, and convicted. When I was encamped at Nowgong a number of the ignorant ganja growers were, on the above grounds, prosecuted by the police and subsequently fined at Bogra. Had the supervisor been mindful of his duties, and been constantly on the move in the hemp mahal, he would have found out these irregular practices himself, and remedied them. The goladars and their agents do not stay at Nowgong all the year round; they go away to their houses, or their principals' places, with the licenses, returning only to Nowgong at times when they want to remove an instalment of the drug, and consequently they are at times beyond the reach of the ryots. It is true that these dealers when leaving the place inform the supervisor of their having left so much narcotic in such-and-such ryot's house, but that does not shield the latter from a criminal prosecution, and from subsequent punishment. I am aware of a few cases which occurred in Bogra in only February last, in which the supervisor deposed to the drug found in the houses of the ryots being protected by proper licenses taken away by the goladar's agent; but the court thought that that was not enough, and found the men guilty.

In those cases in which the drug, though prepared by the dealers, is covered by the licenses which have been taken out in the names of the cultivators, such consequences are always avoided; and when they find that the goládárs have not paid for and removed the drug in time, they find themselves compelled to sell it to others, thereby making the party who had prepared the ganja at

his own expense a loser. To guard against this the dealer generally induces the cultivator to consent to the license being taken in the dealer's name, and having once got it, he retains the same with him, even when he is away from the district. It may be said that the goládárs, having purchased the plants and manufactured the drug at their own expense, should store the drug on their own account, or remove it at once to their respective registered warehouses; but, as a rule, the class of men who deal in hemp are too poor to pay the value of the standing crop all at once, and at the same time incur the expense of manufacturing the drug; and as the ryots will not, naturally, allow them to remove the narcotic, or, at least, the entire quantity of it, without at first getting paid for it, they are obliged to keep it in the house of no other but the cultivator from whom they have bought the green plants. It is in the power of the local excise officers to put a stop to this practice; and I am of opinion that the license to store and sell the ganja should never be given to a dealer who will not agree to remove to his own custody the entire quantity of the narcotic soon after its preparation. No dealer in either sort of ganja has a place of his own in the ganja mahal for the storage of his purchase, except one man of Patna, who stores the ganja he buys in his own place.

The Collector of Bogra has kindly furnished me with a long list of cases of ganja smuggling which occurred in his district in 1876-77, the majority of which, I find, are cases of the above nature. In short, the ryots of Bogra have been so much alarmed on account of the prosecutions recently instituted by the Bogra authorities, that I apprehend many will shrink from growing the hemp in future years.

Export of the two kinds of drug.

104. It has been stated in paragraph 23 that the two kinds of ganja are not held in the same estimation in different parts of the country, some preferring the flat and others the round kind. On the whole, the demand for the former kind appears to be considerably greater. The round variety is consumed principally in Calcutta and its neighbourhood. Annexed (Appendix C.) is a statement showing the places to which flat hemp is exported, and those to which the round ganja is taken.

In season 1875-76 a small quantity of round ganja was, as an experimental measure, imported into Dacca and Backergunge, while a corresponding quantity of flat hemp was taken to Beerbhoom; but in neither case did the new importations find favour with the consumers, and up to January last no material portion of these imports had been sold. I have already, in the early part of this Report, stated the views entertained by the vendors and consumers with regard to the consumption of the round stuff in a flat ganja-consuming district, and *vice versâ*, and I do not think it will at all be advisable, nor does it at all seem necessary, to suppress altogether the exportation of ganja in its flat shape. This has been proposed by the Board in their letter, No. 398B., of the 7th April 1875, to the address of the Commissioners, under an impression that *chúr* ganja was surreptitiously put inside the bundles of the flat drug; but I beg leave to assure the Member in charge that this is not the case. I shall have occasion to speak on this subject more fully later on.

Weighing the ganja.

105. Flat ganja is sold by the ryots per maund, but this does not mean the *pacca* maund of 40 seers of 80 tolás to the seer, nor the *katchá* maund of the same number of seers, but of 60 tolás to the seer. Four or five twigs of the ganja, or as many as can be held between the thumb and the second finger, enabling the tips of both fingers with a little pressure to meet, are taken to be a bundle. Ten of these bundles are made into one larger bundle, and four of these larger ones are collected together and tied up. The weight of this last in the ganja trade is called one maund. The actual weight of this large bundle varies considerably, and five or six of them make a *pacca* maund.

Sorting of flat ganja after sale by cultivators.

106. These bundles, when sold, are brought to the house of the party who acts as a broker in the transaction, and there opened out and re-arranged into bundles containing from 20 to 28 stalks, and weighing from one and a half to two seers. Inferior ganja in very small twigs is put in first, the longer twigs, from which,

which, with the exception of a portion of the bare stem, no wood has been separated, are placed outside, and the bundles are then made up.

In some places a class of men called fariahs make up the bundles, for which they get paid at the rate of one anna to two annas per each village maund.

Sale of round hemp by field.

107. The round hemp is generally sold either by field at a fixed valuation before manufacture, or at rates to be determined after the completion of the manufacture; the former is called *bhitá kharid*, and the latter *desáshoi*. In either case the agents of the several wholesale goladars belonging to the districts which import the round hemp commence to arrive at the ganja tract in the latter part of January for the purpose of obtaining their year's supply. Each agent is accompanied by five or six men, who act as their assistants. These agents and their subordinates get a salary ranging from 6 rupees to 17 rupees per mensem, besides all *bonâ fide* cost of feed. Most of these men take up their quarters at Nowgong in the house of one Madhusúdan Nandi, who has lived there for the last 17 years, and who earns his livelihood solely by lodging these men, and by writing petitions, forms, &c., for the ganja growers and traders. A few days before the ripening of the hemp crop which is to be prepared into the round ganja the agents go about the ganja fields inspecting and examining the plants ere making their purchase. Some of the goladars generally deal with the same set of cultivators year after year; but many do not do so, and choose the best fields they can get on easy terms. The fields having been selected, those (and their number is small) who purchase the standing crop at a valuation get a few of the old cultivators together and fix a price for the standing crop with reference to the probable yield of flat hemp therefrom, and the price of the same then ruling in the market. Generally speaking, this price remains unaltered to the last, and has to be paid, whatever the quality and the yield of the drug may turn out to be. But should it be found at the close of the manufacturing season that the prices fixed in this way have greatly exceeded the prices paid by others who had their purchases made on the *desashoi* principle, the cultivators, on being appealed to, do not hesitate to take off a few rupees. I know of an instance in which a cultivator thought it proper to take off four annas to the rupee upon the value fixed upon a standing crop.

The dealer who purchases the standing crop on the above system does not weigh his ganja in the place of manufacture.

Sale of round hemp by produce.

108. The preliminaries as regards the purchase of round hemp under the *desashoi* principle are exactly the same as in the first case; but, after selecting their fields of ganja, the agents advance a few rupees, often two to five rupees, per field, and at no time more than 25 per cent. of the amount which the purchasers in their mind think to be the proper value of the crop. No settlement is made about the price to be paid, but an understanding is come to between the sellers and the purchasers that prices will be fixed with reference to the quantity of drug prepared, and to the price thereof prevailing in the market at the time the drug is exported. The simple and ignorant cultivator, fearing lest he may not be able to get another purchaser, or lest he may not be able to prepare the drug himself, yields his consent, and intimates to the supervisor that he has sold the hemp crop standing on his fields to such and such a person. The dealer then harvests the crop and prepares the drug himself.

Each goladar has four or five or more *chators* in all directions of the ganja tract. Each *chator* remains in charge of one of the agent's assistants and two Jessore coolies, who stop day and night in one of the huts built at the place of manufacture. The goladar's men take advantage of their compact with the growers, and cast aside a greater portion of the woody matter than is contemplated in the Board's rules, as also all the plants or branches of the plants from which inferior ganja is expected. The drug prepared by them is, therefore, necessarily better than that prepared by the cultivators themselves.

When the manufacture of the crop purchased under both the systems noted above has been completed, and licenses to retain possession of the drug have been obtained, the goladars or their people send to the warehouses a quantity of

the new ganja. Even then the price is not fixed by the *desashoi* purchasers, but they, as also the purchasers by fields, pay some more money to the ryots; and, making over to them the remaining portion of the drug, start for their respective warehouses with a supply of the new drug. The export of the new drug commences at the latter part of March.

Contracts, how made.

109. No document is taken from or given to the growers, and if, as previously observed, the license be in the purchaser's name, the growers are placed entirely at the mercy of the latter. Those who can afford to pay and are honest in their dealings remove the drug in two or three instalments within six months or so, and one or two take it away and pay up the ryots to the last farthing at the time the last instalment is taken away; but others, from want of means, or from a desire to remove the drug when the market is cheap, or in order to compel the poor cultivator to reduce the price, do not remove the whole of the year's supply within even a twelve-month.

Settlement of rates of *desashoi* contracts, and its disadvantages to the cultivator.

110. In fixing the price of drugs sold on the *desashoi* principle the goladars' agents resort to all kinds of tricks. They buy up one or two of the cultivators, whose standing crops purchased by them have not been so large as those of others, at a low figure by paying them a few rupees extra privately, and then insist upon that figure as the prevailing market rate, and force the other contractors to abide by it. The price thus fixed forms the basis upon which the valuations of the outturn of other fields are made. The price is generally settled whenever the last instalment is exported. A few goladars wait until it is the fag-end of the season, when the market is dull and the prices generally low. It has also happened that a few wholesale dealers, as also the ryots with whom they deal, have suffered from the misconduct of their agents, who, for the sake of their own gain, had prepared a larger quantity of ganja than they could reasonably expect to sell within the time the drug retains its narcotic power, and which they could pay for and remove from the cultivators' houses. Should the licenses have been made out in the names of the growers, they are compelled, late in the season, to seek other buyers, to whom they are obliged to sell at a considerable sacrifice. The expense incurred by the dealers preparing the drug necessarily goes for nothing. If it be not sold, owing to the license being in the purchaser's name, it rots in the ryots' houses, and is ultimately burnt to ashes.

The wholesale dealers also impose upon the ryots in the matter of weighment of the drug. Those who buy at a valuation do not think and have no need of weighing the drug before it is put on the scales in the supervisor's office; but the *desashoi* purchasers weigh a few packages, not the entire quantity, of the round ganja, in order to have an idea of the quantity of drug prepared by them, and with a view to the ultimate settlement of the price, and make the ryots give them 12 *paseris katcha* or 45 *pacca* seers of the narcotic in the maund.

It will thus be seen that a ryot has to suit the convenience of the purchasers in every way, and then to wait for some months before he can expect a return for his labour and capital. In the meantime the drug stored in his house may suffer from the ravages of mice or white ants, or be burnt on the cultivator's house being set on fire, which is not an unfrequent occurrence.

The loss in the latter case falls both upon the ryot and the wholesale ganja dealer; the latter loses the money expended in preparing the narcotic; the former does not get the value of the plants sold by him. Should the license be in the purchaser's name, the grower makes a demand for the price, but he rarely succeeds in getting it.

Round hemp prepared by the cultivators themselves is sold generally for cash, but also occasionally on credit; and I know of an instance in which the poor cultivator had to go to the purchaser's house, hundreds of miles away from Nowgong, for his money, and had to come back with only a portion of the sum owing to him.

111. The

Weight of bundles and packages.

111. The packages or bales of round ganja referred to in paragraph 78 are made by placing the bundles in two rows with their heads meeting each other. The number of bundles put in a package or *bastá* depends upon the size of the bundles. A package is generally supposed to weigh one maund, and contains from 80 to 100 bundles. When brought to the supervisor's office it is, as a rule, found to be less than that weight, and a number of bundles have to be put in in order to make up a standard maund.

A bundle of round ganja weighs from four to six and even eight chhatáks, containing from 80 to 100 twigs, and a few very small ones almost approaching to *chúr*. A large-sized bundle measures about a foot in length, and as much in circumference in the centre. I have seen packages weighing one maund of 40 seers to the tolá containing from 80 to 150 bundles. This year the bundles in the two or three places visited by me have been made smaller, and I fancy the reduction in the size of the bundle will be the rule.

Sale of *chur*.

112. In the Board's Excise Report for 1870–71 the price at which *chúr* ganja is said to have been purchased from the cultivators is given at 25 rupees to 30 rupees; but I have found, on inquiry on the spot, that *chúr* ganja is rarely sold, but given away to the purchaser as his perquisite along with the drug sold, either flat or round. This is one of the reasons which in former days induced the purchasers of the standing crop to make as much *chúr* as they could.

Purchasers of the standing crop on the *desáshoi* system, finding that the *chúr* hemp could be had free of charge, would, in days gone by, make it from all the ill-grown plants which had borne only a blade or two of ganja. They would throw away all other parts except the ganja blades, and utilise them as *chúr;* but the cultivators gradually came to understand the trick played upon them, and for some years past have refused the utilisation of the inferior ganja in this way.

The above is one of the circumstances which accounts for the decrease in the exportation of *chúr*. Another circumstance which is answerable for the falling off is the increase of duty to four rupees per seer from the year 1864–65. The statement which the Collector of Rajshahye has forwarded to the Board through the Commissioner, along with his letter No. 389, of the 24th March last, shows that the export of the *chúr* hemp fell from 85 maunds and 18 seers in 1864–65 to 17 maunds and 13 seers in 1865–66, and since then, with the exception of a couple of years, there has been a steady fall in the exportation of this variety of hemp.

In former days the *chúr* was looked upon in the light of refuse of the *chator*, and all kinds of shifts were resorted to to obtain as large a quantity as was possible. But when the duty was raised to four rupees per seer people adopted measures to prevent the production of *chúr* by manipulating the drug as carefully as possible, and by retaining only the best portion of the fragments that fell during the process of manufacture, and destroying those parts which became mere powder.

Mr. D'Oyly draws the attention of the authorities to the fact that Hooghly suddenly, in 1870-71, stopped taking any *chur*, when it had in 1864-65 imported as much as eight and a half maunds. On inquiry I find that, in consequence of the inferiority of the plants purchased and the indifferent quality of the outturn made by the Hooghly goladars, there has been, in fact, very little *chur* worth taking, and what little dropped off at the time of manipulation turned out to be so poor that the goladar had it burnt on his *chator*. In Calcutta and in Beerbhoom I am aware that the little *chur* that used to be brought was not sold. In the latter place *chur* imported in 1874 had remained unsold in 1877, and, from a statement supplied to me by the Collector of Calcutta, I find that since the year 1872-73 more or less of *chur* hemp has been, year after year, burnt in the warehouses of the goladars.

In former days the Calcutta wholesale dealers used to sell large quantities of the *chur* to the serangs and khalasees of the ships bound for Mauritius.

In 1874 and 1875 the serang of the "Lalla Rookh" and the captain and chief officer of the "Nighthawk" were prosecuted for having in possession a quantity of *chur*, and were, on conviction, heavily fined. Since then the *rora* drug has not found a favourable market either in Calcutta or in the 24 pergunnahs.

It is also a fact that the consumers do not like the *chur* in consequence of its high price and its alleged less narcotic power. It is kept in a loose state inside a gunny bag, and quickly dries up, and loses its intoxicating power sooner than either the flat or the round hemp. This has been conclusively proved by the experiments made by Dr. Macnamara in 1872, in which, while the flat and the round ganja was found to contain 5·8 and 5·0 of *cannabin* respectively, the *chur* contained only 3.9. Mr. D'Oyly, in his No. 15, of the 13th January 1876, to the Commissioner of the Rajshahye Division, expresses it as his opinion that considerable quantities of the leaves that get detached during the process of manufacture are made into *chur*. I admit that a good many leaves do get detached in the way indicated by Mr. D'Oyly; but, from the inquiries I have made, I am satisfied that they are not, and cannot be, made into *chur*. The crowded flowers with bracts alone are converted into ganja, but not the leaves. I admit that a few slender twigs, which formerly would have been made into *chur*, are now put inside the bundles of round ganja; but they are only a few, and are not altogether devoid of the stalk, the absence of which produces *chur*.

Chur also drops from the flat as it does from the round sort, but not at the time of the manufacture. The small blades of flat hemp get detached at the time the bundles are arranged and tied, and at the time it is weighed, pressed, and packed in the office of the supervisor. Should these blades be of an inferior kind, the purchasers suffer them to be burnt; otherwise they are exported. These *churs*, like those of the round drug, do not command so ready a market as the ganja with twigs, and for precisely the same reason. It is a mistake to suppose that round hemp is ever placed inside the bundles of flat ganja; the narcotic power of both being the same, as already remarked, smokers of the flat drug will not consent to smoke the round hemp.

A large quantity of *chur* of both kinds of ganja falls inside the bales when they are tied, pressed, and packed in the supervisor's office, and by rough treatment in transit, when they are thrown upon the ground at the river ghat and at the railway stations, on carts and on boats, as also on the railway wagons.

Brokers.

113. Professional brokers are rarely employed in the purchase and sale of the round hemp. The drug, as already observed, is mostly prepared by and at the expense of the wholesale dealers, and a small quantity only is bought ready made. To facilitate negotiation the wholesale goladars take into their confidence one or two of the cultivators and transact all their business through them, for which they pay them a few rupees over and above the price of their standing crop. In the sale of ready-made drug brokers are employed, and paid a commission of one rupee in the maund, payable by the purchasers. The purchasers stay in their houses and allow them brokerage at the above rate, or at the rate of from one pice to half an anna to the rupee. In case of large and favourable sales the sellers make a present of a few rupees to the broker.

But a broker is essentially necessary in the trade of flat ganja. Not a blade of ganja is purchased without him, and he is the man who of all others derives the largest profit in the business. When a dealer arrives at Nowgong he goes straightway to his broker, and not unoften takes up his lodging in his house, and remains there as his guest until the hour of his departure. The broker then ascertains from him the quantity and quality of the drug he intends to buy, for there are four classes of flat drug; the best is called *aoal*, the second class *doem*, the third *siam*, and the fourth *chaharam*. If the broker has a large business, and there are three or four substantial brokers in the hemp tract whose brokerage comes up to a pretty large figure, he employs one of his professional subordinates, called fariah, to go about in search of the drug. The purchaser, as a rule, does not accompany him, but has an easy time of it in the broker's house. The fariahs generally make the selection, fix the price, and communicate the same to the broker. As a rule, both of them combine together in adding a rupee or eight annas to the maund, flat hemp being always sold in trade maunds described in paragraph 105, four or five of which make one *pacca* maund, and the price is communicated to the would-be purchaser, who, as a rule, consents. The drug is then removed to the broker's place, and there kept till the entire supply has been

been gathered. The drug is then arranged in bundles and brought to the supervisor's office, either on carts, or on pack bullocks, or in boats, for the purpose of being weighed and packed.

The remuneration allowed to a broker of flat ganja varies in different parts of the hemp mahal; a few charge as much as eight annas, some four to six annas, and others two annas, per each ganja maund. In a few transactions the brokerage is charged at the rate of half an anna to the rupee paid on account of the value of the ganja, and in one instance one of the goládárs of Patna and Arrah, who annually imports some 500 maunds of ganja, pays his broker a salary of 100 rupees per annum. Besides this commission, which the *dalúls* divide with the fariahs, who get one-fourth share of it, he pockets the additional price put on the ganja, giving also a share of it to his subordinate. It is not uncommon for either the broker or the fariáh to have his own drug to sell, and upon this, too, he realises his brokerage. All brokers and fariáhs are also growers of ganja, which they, of course, sell to advantage to their constituents, and, besides what they grow themselves, always have on hand a quantity of ganja previously bought by them at cheap rates, and these, too, they dispose of to those who make their purchases through them.

The sellers occasionally pay a moiety of the brokerage, but as a rule the charge is borne by the purchasers. The former, however, make it a point of paying something to the brokers, and thereby keep them attached to their interests; for if a cultivator has ever given offence to them his chance of selling his drug is indeed very remote.

At times the brokers act as agents of the warehouse keepers, with whom they correspond and for whom they make purchases, which they either take down themselves to the dealer's place or send it to him in charge of messengers.

There are about 70 to 80 petty brokers of ganja, and the competition amongst them is so great that, with a view of inducing a wholesale purchaser to buy the hemp through them, they offer a bonus of some 30 to 40 seers on the first year of their transaction with him.

My inquiry in the ganja mahal, and amongst the largest purchasers of flat ganja outside the ganja mahal, leads me to believe that the brokers make four annas out of every rupee that passes through their hands, and they combine with the agents of the wholesale dealers to defraud their principals. Most of the goládárs are well aware of this, and a few of them have been totally ruined through the treachery of their own representatives in the hemp tract. A few of them have begun to go to Nowgong themselves, but many cannot do so, partly owing to their inability to leave the business in their warehouses in the hands of others, and partly on account of the climate of Nowgong, which is generally detested.

It would be a great advantage if the Board's rules were made applicable to the brokers, and they were made to register their names in the Collector's office and obtain licenses therefrom before they are allowed to negotiate for the purchase of the drug.

Agent's commission.

114. In transactions of round ganja the agent gets a commission of eight annas on each maund of ganja made on the *desáshoi* principle, half of which goes to his own pocket and half into the pockets of his assistants. The gomáshtá who buys up the plants at a valuation is also paid a round sum by the cultivators, not exceeding 30 rupees in 100 maunds of ganja. Besides this gain, the agent is allowed one day's wages of every coolie who has worked for 30 days.

Pay of labourers.

115. The pay of a ganja coolie imported from Jessore is six to eight rupees per mensem, exclusive of his charges for diet; the head coolie receives as much as nine rupees and his food. The hire of the local coolies ranges from three to six annas per diem without diet money. The imported labourers stay night and day at the places where the hemp is manufactured, while the local men work from morning to evening. It is noteworthy that the hire of the latter is not fixed until after the completion of the manufacture, when the cultivators and the agents of the goládárs meet and settle it.

116. The procedure adopted by the wholesale purchaser is as follows: on his arrival at the ganja mahal he presents himself before the supervisor, and, after making over to him the import pass which he obtains from the excise officer or the subdivisional officer of his own place, begs to be furnished with the "anumati patra" (license in Form 31, Section 17, Clause 8, of the Board's rules for the cultivation, &c. of ganja), which the excise officer in Rajshahye forwards to the supervisor on receipt of the duplicate import pass, which is sent to him by post simultaneously with the delivery of the same to the goládár or agent. The supervisor, if the license has been received, compares it with the import pass, and, if it tallies, makes it over to the goladar or his representative, be he an agent or broker of the place. To a broker the import pass is occasionally sent by post. Thus empowered, the purchaser or his agent goes to the interior to make his purchases.

Procedure for purchase.

117. The purchased drug is then brought to the supervisor's office, but it is not allowed an entry into the godown until two forms, written in Bengalee, are filed in the supervisor's office. One of these forms is from the broker through whom the purchase has been made, and the other from the purchaser himself; and when there is no broker, as is generally the case with round hemp prepared by the wholesale dealers themselves, both the papers come from the purchaser. The ganja is then admitted into an open godown and kept there for a day or two, or until the supervisor is ready to weigh it.

Procedure in the supervisor's office.

I may here mention that Article I. of the license is never acted up to either by the supervisor or by the wholesale purchaser, and that all ganja purchased by him is not collected in one place, nor does the former fix any such place as enjoined in the license.

No officer of the supervisor's establishment watches the drug in this open place. True, peons are told off to be on the watch in the office, but the whole thing is a sham, and during the time I was encamped at Nowgong I never saw a peon watch the ganja. At night the gomastah or one of his men sometimes comes down to the godown after meals and sleeps there. Of course it does not follow that the ganja so stored is stolen from the supervisor's godown, but there is ample opportunity to do so if there be an inclination in that way.

On the day of measurement the supervisor sends for the coolies who weigh and pack up the hemp. These men are called "ganja paits," and they are told to do the needful with respect to the ganja lying in the godown. They (in all about 21 in number) live in the neighbourhood of Nowgong, and pack and unpack and weigh the drug. In the busy months they get the assistance of extra men to do the work.

Should it be the flat hemp, these people, sometimes by themselves and sometimes in the presence of one of the excise chuprasees, proceed to untie the bundles, and pick out therefrom the smaller twigs which generally happen to be within them. The bundles are then remade, separate bundles being made of the smaller twigs. This done, the men go to take their meals, after which they commence placing the package, generally made of 20 bundles, or 10 on each side, with their tops inside, on the scales in the presence of the supervisor.

Some 23 to 45 bundles, according to their sizes, make a maund, each bundle being about 2½ feet in length and about 2 feet and 10 or 11 inches in circumference, containing about 20 to 30 stalks.

As a rule the bundles of flat ganja brought to the supervisor's office for weighment and packing had hitherto never been opened out and examined; but since September last, on a representation being made from the district of Dinagepore to the effect that a number of smaller twigs of flat hemp had been found in the bales of flat ganja, the Collector of Rajshahye has ordered a searching examination of all the bundles of the flat drug before weighment and dispatch. This order, I am glad to say, has been acted up to, and no less than 254½ maunds of smaller twigs, fit to be assessed with a duty of three rupees per seer, have been, from the 5th of September to the 20th February last, picked out and separately packed from out of 692 maunds and 24 seers of flat hemp brought to the supervisor's office. But I have reason to believe that some of the district officers, in the teeth of the supervisor's label on the bales of ganja, continue to charge only *Rs.* 2.8. upon the smaller twigs. I know for certain that this was

done

done at Bhagulpore, and it is said that on this being brought to Mr. Money's notice, the Board's circular No. 4 of December last was issued.

Each bale of flat hemp is tied with four pieces of string in four places. It is then wrapped up in a layer of straw, pressed downwards, and again tied with four pieces of string. It is then packed in gunny-cloth, sewed up, and sealed with the Supervisor's seal.

In the case of the round hemp the ganja coolies only count the bundles inside the bale, and after weighment encase it in a layer of thatching grass, tie it with three pieces of string, press it down, and pack it up in gunny-cloth. The package is then sealed.

Each bale of either kind of ganja is weighed in the Supervisor's presence twice, once before it is packed and again after it is encased in straw or grass and packed in gunny.

A maund of ganja, after being packed and sealed, weighs about 2½ or 2¾ seers more.

All the above processes are gone through by the men, the sealing only being performed by an abkaree peon.

The cost of weighing and packing a maund of round ganja is detailed below:—

	a.	*p.*
Coolies	2	9
Sealing-wax	—	9
Two pieces of gunny	4	6
Thread	—	3
Oil	—	1
Men's food	—	6
Total	8	10

In packing a maund of flat hemp in addition to the above, the cost of a second piece of gunny-cloth is incurred, as also an expenditure of 1½ annas in the maund for the picking out of the smaller twigs and tying them in separate bundles.

The size of a bale of round ganja is 6 feet 6 inches in circumference, being 2 feet in length and 1 foot 11 inches in height; and that of a package of flat drug is 5 feet 7 inches in circumference, 3 feet 7 inches in length, and 1 foot 10 inches in height.

After the last weighment labels are posted on the bales indicating the sort of ganja packed and the rate of duty leviable thereon.

The Supervisor then records on the back of the import pass the particulars of the purchase, and after causing the dealer's boats or carts or bullocks to be searched, he permits them to leave the place with their consignments.

Should the ganja brought to the Supervisor's office be found to be more than the goládár is authorised to buy by his import pass, the quantity found in excess is returned to the seller, if he be present and expresses a wish to take it, or else it is locked up in the Supervisor's godown, where I found a quantity of ganja of all kinds in a damaged state, and I was told that a portion of this had been there since 1873.

I give in the margin a short statement showing the quantity of drug found in excess and retained in the Supervisor's godown since 1869.

	Flat.			Round.			Chúr.		
	Mds.	*s.*	*c.*	*Mds.*	*s.*	*c.*	*Mds.*	*s.*	*c.*
1869 -	2	29	0	—			—		
1870 -	0	26	0	—			—		
1871 -	15	4	0	1	28	0	—		
1872 -	4	28	0	0	8	0	—		
1873 -	14	32	0	—			—		
1874 -	18	15	0	2	0	0	—		
1875 -	3	27	0	1	27	0	—		
1876 -	16	30	0	0	27	2	—		

The Supervisor, on being questioned, explained that these had been preserved in the expectation that the wholesale dealers who had paid for them might some day claim them. But the drug, in the condition I saw it, seemed to me to be altogether unmarketable, and after due notice to the owners, should have been long ere this burnt to ashes.

Number of dealers.

118. The number of wholesale dealers who obtained their supplies of ganja from the ganja tract last year was 254; but I have been able to ascertain for a fact that there are some goládárs who do not go Nowgong, but purchase their ganja from some of those who import the drug from the producing districts. The warehouses of Monghyr, Bhagulpore, Patna, and Arrah supply the narcotic to the North-Western Provinces; the Nepálese draw their supply, at least they annually take a quantity of hemp, from the Bhagulpore district, and Calcutta occasionally exports it to Akyab, Trinidad, and, though very rarely, to London.

Selling price of ganja.

119. The prices at which the ganja is bought from the producers, brokers, or fariáhs vary according to the quality of the drug. I have in paragraph 92 estimated the sum expended in preparing a maund of round ganja at Rs. 27-2, and when to this sum is added the expenses of transporting the drug from Nowgong to Calcutta and its neighbouring districts at the rate of Rs. 2-5-6 per maund, the cost of each maund comes to Rs. 29-7-3. I have known of instances in which round ganja has been sold from Rs. 25 to Rs. 45 per maund. Flat hemp is bought and sold by a kind of maund peculiar to itself (*see* paragraph 105), and even that maund is mere guesswork. Its price varies from Rs. 2 to Rs. 6 per each ganja maund, four or five of which make one ordinary maund. But a *pacca* maund of flat hemp sold from Rs. 8 to Rs. 32 in the years 1874-75 and 1875-76.

The price at which the goládárs have been selling the round ganja to the retail vendors in Calcutta during the past four years ranged from Rs. 40 to Rs. 80 per maund, and the selling prices to the consumers ranged from Rs. 249 to Rs. 360 a maund, almost the same prices prevailing in the other zillahs where the round ganja is consumed.

Flat hemp is sold to the retail dealers at a profit of Rs. 10 to Rs. 23 or even Rs. 25 per maund, but to the consumers it is sold at Rs. 180 to Rs. 190 for the same weight.

I may here mention that a wholesale goládár selling the ganja to the retail vendors by driblets loses at least a seer in each maund of flat ganja, inasmuch as a portion of the drug gets pulverised in the process of packing, unpacking, and weighing. In the same way about four to five chhatáks of wood is always unsaleable in a seer of hemp when it is sold by the retail vendors in small quantities to the consumers. In case of the round hemp, the loss in the woody matter in a seer of the narcotic disposed of to the consumers was about three or four chhatáks in former days, when the bundles were larger than they are now; at present it is from one to two chhatáks only. There is scarcely any loss in the sale of the round sort to the retail vendors.

The narcotic portion of ganja, apart from its surrounding worthless matter.

120. With regard to the quantity actually consumed by the smokers, the Collector of Calcutta states that, besides the seeds and woody matter rejected, one-eighth is generally wasted and seven-eighths actually consumed. My own conclusions, based on actual experiments, showed that on five tolás or one chhaták of fresh flat ganja being separated from the superfluous leaves, seeds, and all woody matter, the pure drug as smoked by the consumers weighed two tolás and ten annas, wood one tolá and ten annas, and seeds and leaves ten annas; two annas lost in leaves pulverised and stuck to the cloth upon which the experiment was made.

In the same way, in five tolás of round ganja I found the pure drug as smoked by the ganja smokers, on separation from the seeds, woody matter, and extra leaves, to weigh 2¾ tolás, the wood one tolá and six annas, the leaves and seeds 11½ annas, and leaves reduced to powder and not accounted for 2½ annas.

In a similar way I found in a chhaták of the *chúr* ganja 3½ tolás of pure drug as smoked by the consumers, and 1½ tolás of woody matter, leaves, and seed, which are thrown away.

Judging by the above results, I find that out of 5,941 maunds 12 seers and seven chhatáks of flat hemp, upon which a duty of Rs. 2-8 was actually levied in the year 1875–76, only 3,119 maunds 32 seers 2 chhatáks and 2⅜ tolás were consumed

consumed by the smokers. Of round hemp 746 maunds 20 seers 2 chhatáks and 2¼ tolás were actually consumed out of a total of 1,359 maunds 11 seers and 3 chhatáks, which paid duty at the rate of Rs. 3 per seer. Of chúrs 9 maunds 7 seers and 2 chhatáks were actually used out of 13 maunds 6 seers and 6 chhatáks, upon which the Government due was realised at the rate of Rs. 4 to the seer.

Number of persons smoking ganja, and quantity smoked.

121. As in the case of other intoxicating substances, so in that of ganja, the quantity consumed by different persons varies very greatly, some smoking as much as four ounces, others only forty grains per day. Ordinarily, a smoker takes three chilams (bowls) of twenty grains each or a drachm per diem; a good many poor people can afford or bear only two chilams, and the average may be safely taken at a drachm a day or two chhatáks per month. This gives an average annual consumption of a seer and a half. The total of last year's exports was 8,821-7-5, but taking the average at 9,000 maunds a year, the total of persons who can smoke ganja annually would be 240,000. Practically, however, this is not the case. Out of the total export of 1875-76 only 7,389-12-7 were actually given out to vendors who paid Government duty, the rest remaining unsold. Nor does the quantity sold represent the quantity actually consumed; a portion of it has to be accounted for as wastage, some lost by fire and other accidents, another portion—about one-fourth of the total—rejected as wood, leaf, and seeds by the consumers when preparing the drug for smoking; so the total of consumers cannot be reckoned at more than one hundred and twelve thousand persons in all parts of the world to which Rajshahye ganja is taken. In the Lower Provinces and the North-West the number is probably not more than 80,000.

Unlike Siddhi, charas, and wine, which are taken by many only on particular occasions, ganja is taken every day or not at all; it is nowhere and never looked upon as a holiday stimulant. On the other hand, it should be remembered that the practice is for each smoker to have three whiffs, after which he hands the hookah to his companion, and one bowl in this way suffices for the intoxication of three persons. When no companion is at hand, the bowl is allowed to burn to waste, or, in the case of very poor people, the fire is blown out, and the half-burnt drug reserved for a second use at a subsequent time. Taking these facts into consideration, the actual total of smokers in the Lower Provinces and the North-West should be reckoned at about two lakhs of persons.

As a rule, the hemp is not smoked by the agricultural classes; the artizan class and the syces, sweepers, pálki-bearers (not the Uriya bearers), and a few persons of the middle class, as well as mendicants, make use of the drug. The Bhooteas and the Assamese do not smoke it. The people of the Behar districts use more bháng than ganja. In the Assam districts the comsumption of hemp among the coolies imported from Bengal and Behar is very limited.

Dryage and wastage during storage in warehouses.

122. It is not practicable to give for certain the percentage of loss sustained by the wholesale goládárs on account of dryage and wastage in their warehouses. Ganja is a substance which is peculiarly amenable to atmospheric influences, and its narcotic power loses more or less according to the quality of the drug, the state of the weather, and the length of time it has been kept in the godown. If it has not been properly prepared and well denuded of the larger leaves, or if it has been packed or brought down in a damp state, as is not unoften the case with the drug that comes early to the market, the dryage is greater than when it has been well dryed and cured. The hemp dries up in a westerly breeze, but it gets moist when the breeze blows from the east; and for this reason the bales of round ganja are generally made up on a damp day, when it is blowing from the east. If the hemp be kept in a golá into which the rays of the sun have easy access, the dryage is more than what it would be if stored in a damp, well-closed godown. I have taken the opinion of some of the most intelligent and experienced ganja traders on this point, and I agree with them in thinking that the loss sustained on this account does not on an average exceed one seer in the maund. With regard to the loss by wastage, it varies according to circumstances. The injury done by rats is a serious one; the rats eat the seeds, and, in search for them, cut up and destroy the twigs of ganja. In well-raised and well-

well-ventilated masonry golás, such as I saw at Bankipore, with passages for cats easily to go in and come out, the loss by wastage is indeed very little; but ordinarily the wastage comes up to about two or three seers in the maund.

The proper construction of ganja golás in the consuming districts should be insisted upon, and the buildings should be inspected by the Excise Deputy Collector before they are registered and allowed to be made use of; and if the hemp be carefully looked after and timely sold, the loss on account of dryage and wastage will not exceed two seers in the maund.

The loss on account of dryage in transit from Nowgong to the importing districts is not recognised by the Board's rules, and whatever is found short on weighment on arrival at the place of storage in the importing district is charged with duty, though the Supervisor's seal on the package may have remained unbroken and the package evidently not tampered with.

It was told to me that in the district of Burdwan no allowance was made on account of dryage and wastage in the godown, and in Patna the excise officer stated to me that there was very little wastage in the golas in the sudder sub-division.

The balance of a consignment which does not meet with sale in the course of 15 months to two years, and which loses all its narcotic power, and consequently becomes unsaleable, is looked upon as mere refuse, and is burnt in the presence of an excise officer; but by certain precautions the loss from this source may be considerably reduced.

In the sudder sub-division of Patna not a blade of hemp is allowed to remain unsold in the warehouses, and there is a standing order that so long as the old drug remains in store the new article is not to be sold. Of course I do not hold up this practice as quite fair and legal, but I bring it forward to show that except when, from some cause or other, the drug is not sold within a certain time, and except when it suffers from the attacks of mice or rats, or white-ants, or from being wet through mismanagement and carelessness, the quantity fit for being burnt need not exceed three to four per cent. of the gross weight. I know it matters very little to the State how much is annually consigned to the fire, so long as it does not pass on to the consumers without paying the excise duty; but still it is a source of serious loss to the wholesale purchasers, and may with ordinary precautions be avoided.

In many districts, on the arrival of the new hemp, the old and new articles are mixed up together and sold. This is specially done by those who have their own retail shops.

Ganja retains its narcotic qualities for about a year, after which it begins to deteriorate, and becomes absolutely unsaleable after two years.

123. From the details above given it will be evident that it is almost impossible to adulterate the round hemp. Defective manipulation undoubtedly leads to some specimens containing more leaves and seeds than others; but no nefarious attempt is made, nor can be made, to mix with it foreign substances. A little more moisture than necessary is all that can be attempted to add to its weight, and this accounts for the difference noticeable in dryage. Flat ganja admits of a larger quantity of leaves being allowed to remain in the substance of the drug, and this, among other causes, leads to the production of the four different qualities of the drug noticed above (paragraph 113); but this, too, cannot strictly be called adulteration. It is said that in Furreedpore, Chumparun, and in some parts of Assam it is adulterated with wild bhang, but knowing how scrupulously careful ganja smokers are about picking out the leaves before smoking, I am doubtful of the accuracy of this statement. *Chur* ganja admits of greater latitude in adulteration, and it might be that it receives a quantity of powdered leaves; but this is not done to any large extent. None will adulterate a high-priced drug with worthless materials and thereby raise the amount of duty on it, and then sell it at a low price, for *chur* is less valuable in the market than the round drug. Few will buy at a higher price *chur* who can get the pure round hemp at a less cost.

Adulteration.

124. Having thus far described in full detail the different stages in the cultivation and manufacture of ganja, I now come to the subject of smuggling of the drug in the producing tract. *A priori* it may be accepted as an axiom in political economy that the higher the duty the greater

Smuggling.

greater the temptation and tendency to smuggling, and no religion, no amount of education, no moral laws have as yet sufficed to overcome them. The strictest enforcement of penal laws may check malpractices, but it cannot put an end to them. That in the case of ganja, in which an article worth 10 to 12 annas per seer is rendered liable to a duty of Rs. 2-8 to 4, there should be a strong temptation and frequent attempts made to defeat the object of the excise laws, is to be expected as a matter of course.

Facts and opinions regarding smuggling.

125. Nor is this *a priori* inference unsupported by the opinion of the officers of Government who have studied the subject and exercised supervision over the excise department. The Honourable Mr. Cockerell, in his memorandum of 1st April 1876, writes that the Supervisor gave him his positive assurance, when interrogated on the point, "that no unregistered ganja had been known to pass into consumption since he (the Supervisor) had been stationed at Nowgong, and a cutcherry established there:" but Mr. Cockerell took the statement to be only "condemnatory of the system." To me the Supervisor admitted that smuggling does take place, but only to a small extent; and estimated the quantity of hemp annually smuggled at about seven maunds only. The growers of the narcotic admit the existence of this malpractice; but as usual with these men, the people of one village shift the blame upon those of another, pointing out to another quarter of the tract, far away from where they themselves reside, as the place where they suspect the evil.

It was told to me that in former years, when the cultivation and sale of ganja were not so much controlled as now, vaishnabs, jogees, and fakirs used to come to Nowgong in large numbers in the ganja season, and would take away on their ponies bags full of ganja. Of course at the present time nothing even approaching the quantity formerly smuggled can be clandestinely given away or clandestinely sold; yet my inquiry leads me to believe that mendicants still continue to visit the ganja mahal, and either induce the females, in the absence of the men of the house, to give them a quantity of the narcotic as an act of charity, or they buy it cheap from the servants, spoilt children of the family who need money, but do not get it from their parents, or from the cultivators themselves. These mendicants not only smoke the drug they supply themselves with in this way, but they sell it to retail vendors in out-of-the-way places.

Some of the zemindars in the part of the country where ganja is grown—notably one of them—are in the habit of giving alms to and feeding mendicants; and I heard when at Nowgong from the Supervisor, from the Sub-Inspector of Police, and from the officiating Assistant Supervisor, as well as from some *vairágis*, that these zemindars have all along been in the habit of making presents of small quantities of ganja to these mendicants. It is strongly suspected that this ganja is procured by making each ryot who grows it give a small portion of the produce of his crop to the zemindars free of charge.

I was also told that cultivators sell the drug by stealth to some of the goládárs people. The Jessore labourers who come to Nowgong in the manufacturing season take away a quantity, and the crew of the boats in which the hemp is removed seize every opportunity of smuggling a few bundles of the narcotic.

The Collector of Bogra has been good enough to furnish me with a statement containing a brief history of 32 cases of the smuggling of ganja adjudicated in his district during the official year 1876–77; but, as stated in paragraph 103, some of these were not in reality cases of smuggling.

In the court of the Magistrate of Howrah several cases have come up from time to time in which parties were implicated in the smuggling of ganja and duly punished. There was a case of smuggling in the month of January last at Dinagepore, and the following cases occurred, to my knowledge, within a short period. In July last, in consequence of a considerable falling off in the excise revenue in Sylhet, the excise officers were endeavouring to find out the cause of the sudden decrease, when, in course of their inquiries, they learnt that two mánjis named Náser and Bain, who had been frequently bringing ganja from Rajshahye in their boats, had smuggled a quantity of the drug and kept it in their houses, which were accordingly searched, and one seer and 14 chhatáks of flat hemp were found there.

In December following, a couple of police constables and a village watchman belonging to thana Manda, in Rajshahye, were, about 9 p.m., on their way to Bálihar, when they saw two persons crossing the field with something on their heads. On their shouting out, the men dropped their loads and ran off. It was then found that they had dropped. 36½ *kutcha* seers of flat hemp. The drug was taken possession of by the constables, but the culprits were never traced.

A few days after the above occurrence three men were seized by the police with one seer and a-half of round hemp and sent in for trial. They were subsequently convicted at Beauleah.

In the first week of January last two men were seized with seven tolás of round ganja at the Táherpore Haut. Their defence was that they had received them from a ganja grower, who, however, denied having ever given it to the men, who were found guilty of the offience and punished.

Mr. D'Oyly, in his able and exhaustive report on the smuggling of ganja, says (paragraph 5) "that flat ganja is packed in comparatively large bundles, and is therefore more difficult to smuggle than the round ganja, which is packed in smaller bundles. *Chúr* ganja is more easily smuggled than either of the two other kinds."

He adds (paragraph 7):—"The ganja Supervisor is of opinion that there is no smuggling at all; he says the cultivators can sell all their stock to licensed traders. Why, he asks, should they sell to smugglers? But of course the answer is that they can get a higher price from a smuggler than they can from a licensed trader: what the latter takes will eventually have to pay duty, while what the former takes will not be burdened with duty. The Excise Deputy Collector, Baboo Mohendranath Bose, an old and experienced officer, says that he thinks there is no smuggling, but he gives no good reason beyond this, that so few persons are detected. But the fact that some cases *have been detected* shows that smuggling *does go on*." Baboo Mohendranath Bose's words, as given in his report No. 154, dated 13th June 1876, run thus:—"The existence of smuggling on an organised and extensive scale must not be assumed before facts can be adduced in support. I must observe that, looking to the excise returns of cases for the last three or four years, I find that while heavy seizures of opium were made at the railway terminus at Howrah, at the toll office at Samookpotta, in the Soonderbuns, and the trade registration office at Sahebgunge on the Ganges, and special rewards given to captors, there is not a single seizure of illicit ganja to the extent of a maund at one time, and though I admit that non-seizure of ganja is no indication of the non-existence of smuggling, still it is clear that smuggling is not rampant, and the decrease of exports sufficiently represents a decrease in the consumption."

Mr. D'Oyly supports his opinion regarding the illicit trade in *chúr* ganja with the following remarks:—

"From the annexed Statement A. it will be seen that the annual report of flat ganja of Nowgong has remained tolerably steady for the last 11 years; the export of round ganja has also been tolerably steady, but has been subject to more variation. The export of *chúr* ganja has not only steadily decreased, but has so much decreased that the amount now exported is almost nominal. Is it possible that the consumption of *chúr* ganja can have fallen off to such an extent, from 85 maunds in 1864-65 to about 7 maunds in 1874-75? Is it credible that 7 maunds is sufficient for the whole of Bengal? If the consumption has not fallen off, the loss of revenue in what is smuggled is very great. The revenue on 85 maunds of *chúr* ganja at present rates would be Rs. 13,600, while the revenue on 7 maunds would be Rs. 1,120. If the actual consumption has not fallen off, Government has lost Rs. 12,480 on *chúr* ganja alone, and this is on the supposition that none was smuggled in 1864-65."

This argument is closely to the point; it should be remarked, however, that *chúr* ganja is not separately manufactured for the use of any particular class of consumers, but it is produced in course of manufacturing the flat and the round kinds, and was for a time held to be mere refuse, worth only being burnt or given away as a bonus to the purchaser, as the extra one in the baker's dozen of thirteen to the dozen. When a heavy duty was laid upon it, it was found expedient to avoid as much as possible the production of an article which

was

was more liable to deterioration than the other kinds, subject to heavier duty and disliked by the consumers. But the question arises, can the manipulation of the round and the flat drugs be so carried on as to reduce the quantity of refuse from 85 maunds in 1864-65 to 3 maunds in 1875-76? Surely in treating a valuable article the men were not so careless as to produce so much refuse where a little attention could so reduce it. The coincidence of the sudden fall in the production of the *chúr* with the date of raising the duty is also very suspicious. Another question also suggests itself: if the small bulk of the *chúr* favours smuggling, cannot the round and the flat drugs be broken, the woody stalks thrown away, and the narcotic flowers, tied up in small bundles, be carried away as easily? The purchasers want the flowers only, and not the stalks, and the saving in every maund so treated would amount to Rs. 100 to Rs. 120. The temptation is certainly very great, and the risk of detection very small; at any rate, not more so than in the case of the *chúr*.

Probability of illicit trade.

126. On the whole it must be admitted, as stated by the Excise Deputy Collector of Rajshahye, that the facts available from the records of the criminal courts to show the extent of smuggling are insufficient, and they cannot support the idea of any extensive fraud. But, on the other hand, the probabilities are all against the theory of limited and trifling fraud. Until very recently there was no check whatever on the cultivation of the drug; any person could take up the cultivation at his own pleasure, and sow and plant to any extent he liked. The license system commenced only last year, and then there was no check as to the extent of land any one undertook to cultivate. No one on behalf of Government surveyed the fields, and there was nothing to prove that the area alleged was really what was under cultivation. The difference between the reported area (2,113 bigás and 2 cottás) last year, and the actual (3,111 bigás 9 cottás) found by measurement (paragraph 36) showed a difference of 998 bigás and 7 cottás, which at average of $4\frac{1}{2}$ maunds of the prepared narcotic to the bigá would amount to a total of 4,491 maunds for the year. Taking the relative proportion of the round to the flat at $\frac{2}{7}$ to $\frac{5}{7}$, the average duty would be Rs. 106-10, and this would amount to an annual loss of revenue to the extent of Rs. 4,78,852-14. There is nothing to show that there has not been a similar disparity between the total of the reported area and the actual under cultivation in former years; on the contrary, the presumption is strong that there was marked disparity. In dealing with an article so highly taxed as ganja, it would be an unwarrantable demand on human credulity to expect that the mere fact of a paucity of detection and conviction would justify the belief that illicit trade in the article was limited; it is not so in the case of many articles much less heavily taxed.

Want of proper supervision.

127. The only safeguard against illicit trade in excisable articles is constant and unwearied vigilance, and that has been wanting in the case of the drug under notice. The Collector of Bogra, in his No. 29 of 14th June 1876 (paragraph 3), says:—"Most of the ganja smuggling is due to the extreme laxity of the supervisor, who never examines the stocks of the cultivators, or endeavours to discover how they account for the deficiencies of weight in their stocks, sometimes amounting to as much as 50 or 60 seers."

Mr. D'Oyly, the collector of Rajshahye, in his No. 384 of 24th March 1876, says:—

"2. When I was at Nowgong last month I noticed among other things that the supervision of ganja cultivation was, as a check against smuggling, of little use. This is owing partly to the neglect of the supervisor and his establishment, but in a great measure to the faulty system.

"3. The supervisor is an old man, and though I believe from all I hear that he is an honest man, he is not by any means active. He has generally done the work connected with the weighing and sealing of packages of ganja at his cutcherry well, but the out-of-door work, the examination of stock in the hands of cultivators, and the ascertaining how much ganja has been prepared each year, has not been so satisfactory. The supervisor has 12 chuprasees, whose duty it is to help the supervisor in these out-door inquiries. In fact, only 10 are so employed, the other two being employed in the office. The late Com-

missioner, Mr. Cockerell, went with me to some of the villages where ganja is grown, and we were shown the way by one of the chuprasees, who, of all the others, was supposed to know the country best. He was frequently at fault, and evidently had not been to these villages very lately. The supervisor himself was ignorant of the fact that round ganja was then being prepared in these villages. When I first arrived, he told me, in answer to my inquiries, that this year about 1,200 bigas only were under cultivation; but two days later he said the cultivation this year was quite up to the mark, and that 2,000 bigas were under cultivation. It was thus clear that the out-door work was not performed well.

"4. As regards the faulty system, I would point out that hitherto there has been no check on cultivation. Under the Board's rules prescribed under Section 33, Act XXI. of 1856, no restriction was imposed on the cultivation of the ganja or hemp plant (*see* Rule 2, Section XVII., page 75). The fault has been remedied by the new law (Act II. of 1876). Then, again, the cultivators, when they have cut their plants, and prepared ganja from it, are obliged by Rule 3 to apply to the supervisor for a license to store or retain possession of it before they sell any of it. It is a remarkable fact that though the Board's rules lay down that a cultivator must apply for a license when the produce has been gathered, and before effecting any sales, still there is no punishment for storing without a license; provided he did not sell, he might store and retain without a license for months, and this, of course, leaves the door open for smuggling. The licenses granted are in Form 29, Appendix A., page 100, Board's rules. A glance at this will show that the quantity to be retained is estimated. It is estimated chiefly from the number of bundles made, and from this information the supervisor relies almost entirely on what the ryots say. It is clear that he cannot test all their statements at once. There are generally 2,000 bigas under cultivation in different villages. All the ganja is manufactured about the same time, and so a large number of ryots come in about the same time for their licenses to retain what has been prepared. Now, even if the supervisor was to visit each khullian, to test the statement of the ryots before granting their licenses, there is nothing to prevent the concealment of a portion of what has been prepared, or to prevent some of it being taken away secretly at night, before the supervisor or his chuprasees visit the khullian. If the ryot has stored the prepared produce, the supervisor can examine 'the store,' he cannot search the several houses of the cultivator; and if he examine the store, he can only make an estimate of the weight, and count the bundles. But even supposing that he weighed the stock and found that a cultivator who had a license to store 400 bundles of an estimated weight of 10 maunds actually had in store 400 bundles weighing 15 maunds, the cultivator could not be punished. The law exempts him from punishment for retaining possession of ganja, and the weight entered in the license is only an estimate.

"As a fact, however, the supervisor does not weigh the bundles, so that a cultivator who has a license for 10 maunds, but who has in reality 15 maunds in store, can dispose of his stock, accounting only for 10 maunds. The river Jabuna runs through the ganja tracts; it is navigable all the year, and smugglers have every opportunity for taking away ganja of any description with very little risk of detection."

Baboo Mahendranath Bose, Deputy Collector in charge, Excise, Rajshahye, in his No. 75 of 9th May 1876, observes:—

"6. The rules for the cultivation of ganja, which contemplated that goládárs would take off the the stock from the hands of the cultivators after the harvest is gathered, have not been carried out, and the storing of ganja in small huts without doors is not safe, nor affords the security of Government revenue which I could wish. It has been frequently noticed and commented upon, and it is not therefore surprising that small quantities of the drug are now and then seized in possession of mendicants or *bairágis*. The cultivation of ganja under a license would not improve matters unless the conditions under which the drug is stored are considerably modified."

From my own experience of the working of the supervisor's department, and of the system under which ganja is cultivated and manufactured, I can bear testimony to the accuracy of every remark quoted above. The supervision is extremely lax, and not at all of a character calculated to prevent smuggling

to

to any extent the cultivators may choose to indulge in. I have to add that the opportunities for smuggling are offered more frequently by the present system of storage after manufacture and before sale, than by any want of vigilance before and during manufacture. The supervisor has knowledge only of the quantity of the drug that is brought to him for weighment, and for which he issues a pass, but no opportunity of knowing anything of the actual quantity stored in the huts of the cultivators. The licenses, too, are issued on estimates, and not after actual weighment of every bale; and there is very little to show what goes out of the cultivators' huts without his knowledge. There is no patrol to visit the huts or watch the incomings and outgoings of boats by the Jabuna. Even of the quantity reported a good portion might disappear without any let or hindrance. Fires are frequent, and reports frequently sent in of quantities of the drug having been destroyed thereby. An open shed or a cowhouse where ganja is stored (*vide* paragraph 81) is of little value. Ten rupees suffice to replace one, and yet a couple of bales burnt in it is equal to a duty of over Rs. 212. There is nothing to prevent the removal and sale of the drug and the subsequent firing of the hut to cover the nefarious transaction. Every such transaction would amount to a clear gain of nearly Rs. 200. The temptation at any rate for such wicked transactions is too strong, and it would amount to stupid credulity to suppose that they are not indulged in. Then there is always lying in the cultivators' huts a large quantity of unsold deteriorated drug of former years, which should have been long since destroyed, but which stand as covers for fresh drugs illicitly sold. The total quantity of this old refuse amounts to no less than 8,264 maunds. Without offence to human morality, it would not be too much to say that they must have done duty of covers hundreds of times to protect the cultivators from the clutches of the excise law, and from deserved punishment for illicit trade.

What precautions necessary.

128. The defects above set forth show that to prevent smuggling there should, in the first place, be a reliable record of the area annually cultivated; in the second place, there should be such supervision during the time of manufacture as to prevent the possibility of the removal of the manufactured drug from the field without the knowledge of the supervisor; and in the third place, such a system of storage as should afford no opportunity to illicit sale.

Scheme of supervision.

129. To meet the first two objects I would strongly support the recommendation of Mr. D'Oyly to bring the whole ganja tract within the jurisdiction of a single magistracy, so that there may not be any divided responsibility. The small tracts in Bogra and Dinagepore, where ganja is now manufactured in those districts, added to Rajshahye, would not swell the size of the latter to any great extent, and Mr. D'Oyly thinks he could easily manage the business of the entire tract. I would also support the recommendation of the Honourable Mr. Cockerell, that Nowgong should be made the head-quarters of a sub-division and placed in charge of an experienced deputy collector familiar with the wants and wishes of the cultivators, and having such sympathy for them as to bring him into their confidence. The supervisor should be placed immediately under him, and his pay increased to Rs. 200. Under the supervisor there should be three assistants, each on a salary of Rs. 80, with a horse allowance of Rs. 20. The supervisor should have an establishment of two mohurrirs and six chuprasees. The assistants should have each a mohurrir on Rs. 20, and two peons on Rs. 6 each. The total cost of this establishment will amount to Rs. 8,232, as follows:—

	Rs.
1 Supervisor	200
3 Assistants at Rs. 80, plus Rs. 20 horse allowance	300
Head Mohurrir of Supervisor	30
1 Assistant Mohurrir for Supervisor	20
3 Mohurrirs of Assistant Supervisors at Rs. 20 each	60
1 Supervisor's head peon	10
5 other peons at Rs. 6 each	30
6 Peons for Assistant Supervisors at Rs. 6 each	36
Per mensem	686
Or per annum	8,232

The present establishment costs 2,280 rupees per year, as shown in the memorandum on the margin, and the increase therefore will be 5,952 rupees. The means for providing this increased expenditure I shall point out below.

	Rs.
1 Supervisor	100
Head Mohurrir	20
1 Assistant Mohurrir	10
12 Peons	60
	190

Duties of the supervisor and his assistants.

130. The duties of the supervisor will remain very much the same as heretofore, but he will be required to inspect the fields much more frequently. The three assistants should be located at three different outposts, each centrically situated for the area for which it is designed. The places most suited for the purpose are Itágháiá, Murádpur Bálubhora, and Hápuniá. The supervisor and his assistants will have at an average about 800 bigas, spread over an area of about 16 miles, to supervise, and as the lands for cultivation of hemp are selected months before the date of transplantation, they will find no difficulty from June to September to measure every inch of the fields proposed to be devoted to hemp, and submit a report to the collectorate. After transplantation it will be their duty to visit the fields from time to time to see how the cultivation is progressing, and submit progress reports. In December and January they should prepare an estimate of the probable yield of each field. The work during the manufacturing season will be heavy; it will then be their duty to visit the chátors frequently, to take note of the quantity daily manufactured, and to see that the produce is regularly and promptly forwarded to the store-houses. If the work here sketched out be intelligently and diligently performed, there will be no opportunity given for the surreptitious removal of any material portion of the drug from the place of manufacture, and the higher authorities will always have before them full information to enable them to check malpractices of every kind.

The work should in every case be done by the assistant supervisors themselves, and no opportunity should be given to peons and underlings to harass and annoy the cultivators. Mr. D'Oyly suggests the propriety of quartering police peons on every *chátor* during the manufacturing season, and if we could rely on the honesty and fidelity of the peons so quartered, it would doubtlessly be the best and most complete check possible to the surreptitious removal of ganja from the manufacturing grounds; but I am afraid that in ninety-eight cases out of every hundred the result will be utterly useless. Every maund of ganja privately removed would be equal to a gain of a hundred rupees, and there are few police peons who would not, when there is no risk of detection, yield to a gratuity of two to five rupees. The total number of *chátors* or manufacturing yards last year was 1,585; divided between four officers these would give 396 to each, and as these latter will all be found within an area of 16 miles, it will be easy for a mounted officer to visit them once every fifth day; and I think these visits will prove much more effectual in checking smuggling than the constant presence of a peon.

Bonding golas.

131. To prevent smuggling from the houses of the cultivators, Mr. D'Oyly recommends a guard boat in the Jabuna, constant inspection of the houses of the cultivators by excise officers, and a preventive station at Sahebgunge on the Atraie river. I do not, however, think that they will prove of much use in preventing smuggling, unless supplemented by a cordon of patrols all round the Ganja Mahal; and even then they will not suffice to put down the evil effectually. The cost will be immense, and the good problematical. To depend upon a cordon of peons when there is no means of detecting neglect on the part of those peons, and where the means and opportunities of peculation on the part of the cultivators, dealers, and peons are so numerous, would be to depend on a broken reed. The best, the most convenient, and the most advantageous plan appears to me to be the absolute prohibition of private storage and the establishment of public godowns where the drug may be warehoused in bond. The highest number of one-maund bales for which provision has to be made in any one year is 9,000; each of these at an average covers a space of about 2 feet 6 inches; but to provide space for passage, ventilation, and partitions for separate stores, I reckon the area at 5 feet per bale, or a total of 45,000 square feet. Bales, however, can be ranged one over another, and accepting three layers as the ordinary mode of ranging bales,

an

an area of 15,000 square feet would fully suffice. In the ordinary course of business all the bales do not come in at the same time; some go out while others are dropping in; but as the manufacture is completed all at about the same time, and my scheme contemplates that every bale completed should be brought in at once, I do not make any allowance for outgoings. A godown 125 feet by 20 feet would cover 2,500 feet, and six such would provide the required extent of space. Built of corrugated-iron walls and roofs, or kutcha-pucka walls and pantile roofs, with a good pucka floor, each of these godowns would not cost more than 5,000 rupees, and the six a total of 30,000 rupees. If built of corrugated iron, the walls and the roofs will have to be lined with *darmá* mats, to prevent the heated metal drying up and injuring the drug during the hot weather. Three of these should be at the sudder station of Nowgong and the other three at the three outposts, and to these the cultivators or license-holders should be required to bring in the manufactured drug in dribblets as soon as every bale is ready for removal, and there kept in bond until sold. Once under the lock and key of the supervisor, the drug cannot be removed without his sanction, and no inquisitorial visits, guards, patrols or watch of any kind will be required, and the possibility of smuggling will be reduced to a minimum. Loss by fire and theft would be simply impossible. The first outlay will be large, but by no means such as to be too much for so important an object as the prevention of an evil which at present entails a loss of excise revenue to the extent of from one to two lakhs of rupees every year.

Besides, the bonding need not be gratuitous. I think a charge by way of rent of a rupee per bale for any period under one month, and four annas additional per bale for every subsequent month or part of a month, would be light, and readily paid for the security and safety of the goods; under no circumstances can it be felt as a hardship. As the sales are spread over the whole year, this rent would produce at an average of 1 rupee and 12 annas per bale a revenue of 15,750 rupees, or over one-half of the total outlay. The interest on 30,000 rupees at 4 per cent. is 1,200 rupees, and the increased expenditure suggested under the head of establishment (paragraph 129) is 5,952 rupees; adding thereto a sum of 1,000 rupees for repairs and sinking fund, to provide against the deterioration of the six godowns in course of time, the total expenditure will amount to 8,152 rupees, leaving a balance of 7,598 rupees per annum as clear gain. I venture to hope therefore that the scheme will meet with the approbation of the Member-in-charge. If this be adopted, most of the precautions suggested by Mr. D'Oyly will be redundant; I need not therefore discuss their advantages and disadvantages at length.

Present Supervisor and his Establishment.

132. The supervisor, though elderly, is not an old man, but he is known to be honest; and having been for nearly 18 years at Nowgong, is well acquainted with every nook and corner of the Ganja Mahal, and the ryots look up to him, and he exercises great influence over them. If, as it is proposed, the hemp cultivation should henceforward be more effectually controlled, and a new scheme introduced without causing any irritation amongst the ganja tenantry, I would recommend the retention of the present supervisor's services for at least two years. The cultivators in a body seek his advice, and without him, and with greater interference with them than was ever before attempted, there is every fear of the work being seriously disturbed. With three outposts in charge of competent officers the supervisor's work will be greatly reduced, and there need therefore be no apprehehension of failure on his part. At present the means he has to work with is totally inadequate for the end in view, and he should not be visited with punishment for the shortcomings of his department.

The head mohurrir, who does all the supervisor's work in his absence, at present draws a salary of 20 rupees per mensem, and the second clerk only 10 rupees. These men, it is superfluous for me to say, are placed in the midst of great temptations, and the cultivators of the ganja and the brokers, as well as the goládárs, are all at their mercy. They work hard, and I would respectfully suggest that the pay of the head mohurrir be raised from 20 rupees to 30 rupees, and that of the second mohurrir from 10 rupees to 20 rupees.

Duty: its effect on morality.

133. The question of duty on a narcotic substance has to be viewed from two different standpoints: first, with reference to its effects on society; and second, with reference to revenue. There

can be no question that the use of narcotics for the purpose of intoxication is, and must always be, hurtful to society; and the idea is that the more it is restricted by heavy duty, the better for the well-being of the community. I do not share the idea; I think the repressive power wanted is a moral and not a financial or a penal one. Admitting, however, the correctness of the theory for the sake of argument, it has to be borne in mind that there is a limit beyond which restrictive duty fails to be effectual, and the object of repression is defeated. Duty and smuggling move hand in hand; with increase of duty smuggling becomes more rife, and it cannot be put down. A remarkable instance of this is afforded by the Maine law for the suppression of the vice of drunkenness. Notwithstanding its most stringent provisions, the law has proved simply abortive, and no one at a hotel in Maine is under any difficulty in getting as much spirituous drink as he chooses to call for. As regards ganja, the case is, however, different. It is grown on a single small tract in the corners of three adjacent districts, and requires a course of cultivation and manipulation which cannot possibly be carried on in private; and if the use of the drug be, as no doubt it is, hurtful to man, it could easily be suppressed altogether. No ryot in Rajshahye could grow it without a license, and there is no other place in India or out of it whence it could be easily smuggled to such an extent as to supply the place of the Rajshahye drug. The quantity grown in the tributary mahals of Orissa is extremely limited; only 77 maunds were imported from it into Pooree, Cuttack, and Balasore in 1875–76, and it would take several years before the cultivation could be so pushed on there as to replace the 9,000 maunds, or any great portion of it, required in the districts of Bengal. In the meantime the two lakhs of people who smoke the drug will have given it up, and there will be no demand for it. So, for the sake of humanity, the most convenient course would be to prohibit the cultivation altogether, and not to repress it by a high rate of duty which, unless it becomes prohibitive, produces no appreciable effect. Ganja does not produce in its consumers that hankering for the drug which opium does, and the amount of injury to the smokers when deprived of it cannot be great. The sanitary records of the Indian gaols do not show that convicts accustomed to the drug have suffered in any way by being deprived of it. I am of opinion, however, that no moral gain whatever will be effected by the total suppression of ganja. There is a longing for intoxicating substances in human nature which nothing can eradicate, and those who will be obliged to forego ganja on account of high duty will replace it by bhang, charas, daturá, arrack, and other stuffs infinitely more hurtful both to them and to society at large. Confirmed ganja smokers, though lost to society, are as a rule inoffensive to their neighbours, and do not form the most criminal portion of the population. An equal number of drunkards would be a positive pest to society. The idea of subserving the cause of temperance by raising the duty on ganja may therefore be dismissed as chimerical. I hold, too, that it is not just to deprive any portion of the community of any of their comforts, conveniences, or enjoyments for the sake of others, so long as the said others are not in any way injured by them. To quote the language of the Member-in-charge, used with reference to the memorials some time ago submitted by certain temperance societies of Calcutta, —"The fact that 600 men in a village prefer to drink water is no sufficient reason for debarring the remaining 200 from obtaining some other drink if they wish it. It would be questionable how far it would be right to set up such a tyranny of majorities." And what is true of spirits is equally so of ganja. If some people like spirits, it is no reason why others should not be allowed their ganja or charas. Mr. Money has already very justly said that no "further measures are now necessary to restrict or repress the consumption of the drug, as in that case smuggling would increase, and a large number of people, who are moderate consumers, would be denied the benefit they derive from the drug, and would be driven to equally deleterious preparations of bhang, which grows wild in many districts of Bengal. The public revenue would also suffer immensely, and no corresponding advantage would be gained."

Duty as a source of revenue.

134. As a question of revenue, the duty on ganja has to be regulated with reference to the value of other narcotics, the resources of those who use the drug, the habits, customs, and social feeling of the community among which it is used, and a variety of other circumstances

circumstances which bear upon the subject. It has been already stated (paragraph 121) that the class of men who use ganja belongs to the lowest stratum of society; the men are mostly poor, and resort to the drug chiefly because they cannot afford more costly stuffs, and do not choose to betake to the use of the cheaper, but more hurtful, drugs like daturá, arrack drugged with cocculus, &c. To raise the duty so as to place ganja beyond their reach would be to drive them to the cheaper and more hurtful stuffs, and thereby to reduce the income from ganja. This is a consummation which is not at all desirable; it would neither subserve the cause of morality nor of revenue.

Duty, how far it may be safely raised.

135. Bearing this in mind, and also the fact that the raising of duty on *chúr* to four rupees per seer has reduced the consumption from 85 maunds 17 seers, valued at 13,668 rupees, in 1864–65, to 3 maunds and 25 seers, valued at 580 rupees, in 1875–76, showing a loss of revenue to the amount of 13,088 rupees per annum, I am of opinion that the present rate is as high as the drug can bear. It is true that the raising of the rate on flat ganja from two rupees to 2–8 rupees in 1872–73, and on round ganja from two rupees to three rupees in 1864–65, has effected a slight increase in revenue, while decreasing the consumption of the drugs; but the great increase in the consumption of other intoxicating stuffs of late years shows that morally there has been no gain, and that most probably those who have foregone ganja have taken to other substances. In 1875–76 the total amount of duty on ganja came up to 11,20,349 rupees; adding this to 1,93,233–15, as the cost of 7,389 maunds 8 seers and 7 chhatáks of the drug on which the duty was raised at an average selling price of 25 rupees per maund, and 48,308–8 rupees for all charges of transit, wastage, loss, interest on capital, and other outgoings, at an average of 25 per cent. on the cost of the drug, the grand total would be 13,61,891–7. This divided among the two lakhs consumers would give an average of 6–12–5 rupees per maund per annum. The income of the class of men who consume ganja cannot amount to more than six rupees per mensem, and the amount they pay for their luxury is already enormous. I apprehend, therefore, that the highest limit has been nearly reached, and any excessive addition to the rate will lead to loss, as in the case of *chúr*. Dealing, however, with a large number of persons inveterately attached to the drug, and determined to forego many of the necessaries of life for the sake of it, I think a slight increase might be attempted without any risk of loss, though it will for certain lead to further suffering among the class who indulge in the drug, for they are sure to use the drug by putting themselves and their families to privations in other respects. Four annas per seer, I think, will not be felt, but eight annas would be the highest that can be safely ventured upon; anything above that would most likely lead to loss. As regards *chúr*, I would respectfully suggest that the rate be equalized with that of the round drug. It is true that it contains less woody and more narcotic matter than the round drug, but at the same time it is not liked by smokers; it dries up and deteriorates much faster, thereby entailing heavy loss to the dealers, and its advantages therefore are fully covered by its defects. The loss by the reduction would be a mere trifle.

Equalisation of duty.

136. A proposition is now under consideration as to the propriety of equalizing the duty on the three sorts of ganja, with a view to prevent the insertion of small twigs, containing very little woody matter, within the bundles of flat ganja, whereby the Government is defrauded, and to simplify the keeping of accounts. These advantages are, however, on the whole not of much importance, and at the same time the plan is open to a serious objection. It would be a positive injustice to the consumers if the same rate be charged for both inferior and superior articles. It should be borne in mind that in the first place round hemp, as a rule, is made from only the best plants, and only those parts of the plants are appropriated to it which have borne the crowded flowers well—a practice which is scarcely followed in the manufacture of flat hemp. Then, with the exception of a portion of the bare stem and the branches which have not absolutely borne any cluster of flowers, no other part of the plant is rejected in making the flat drug. Such is not the case with the round ganja, which consists of only slender twigs. In short, the plants, which yield 5 maunds and 16 seers of flat ganja, produce only 3 maunds and 38 seers of the round-shaped drug. In the official

year 1864–65 the duty on the round ganja was raised from two rupees to three rupees per seer. The supervisor's books show that before that time the bundles were much larger, and consequently contained much more woody matter than now. They were then about 1½ to 2 feet in length, and 40 to 50 or 55 bundles made up a maund. Since then the size of the bundle has been reduced year after year and a greater proportion of the stalks rejected. The bundles are now only one foot in length, and in the majority of cases more than 100 of these make a maund; so that the gain has not been so substantial as is apt to be supposed. The relation between the two drugs is about four to five, and the consumer of the cheaper article cannot but complain if he be made to pay the same duty which the consumer of the more highly valued drug does. In the case of rum, the duty is regulated by the quantity of spirit contained in it, and the principle on which the duty is regulated there should also apply to ganja.

The collector of Rajshahye is for a uniform rate, on the ground that the narcotic power of both the sorts is one and the same. This may be, but as the Member-in-charge is well aware, the importers of flat ganja get much more wood with the drug than the wholesale purchasers of round hemp do, and a uniform rate of duty would be unfair to the former. It may be argued that the importers will be at liberty to reduce the bulk of the wood with the increase of the duty; but unless portions of the main stalk and the twigs on it are kept intact and pressed one upon the other in the bundle, the resinous matter dries up in a very short time and the narcotic loses its power; the goládárs will not therefore find it to their advantage to separate the small twigs from the main stalks in the case of good and well-grown plants.

137. The last subject I have to notice is the propriety of levying the duty on ganja at Nowgong, instead of the present practice of levying it in the consuming districts. Mr. Money recommends this method with a view to restrict the use of ganja, at the same time to save the Government "from a great deal of cheating" sheltered under the head of dryage and wastage. It appears that ere this proposal was definitely made and placed before Government the opinion of the local officers had been invited, and it appears from paragraph 14 of the Member-in-charge's minute that "there is a great diversity of opinion among local officers as to the introduction of the system proposed;" and the case of the North-Western Provinces is cited, where the dealer pays the duty when he purchases his supply either at Nowgong or in the districts of Behar.

Duty, where to be paid.

With all deference to the opinion of the Board, I beg leave to submit that the system proposed will, all circumstances being taken into consideration, neither effectually reform the old ganja smoker, and keep him away from the use of some kind of stimulant or other, nor tend to the increase of the Government revenue. I do not think that the Government is cheated under the cloak of dryage and wastage, both of which the Member-in-charge admits "do unquestionably take place," and the non-receipt of duty on that which is wasted is no positive loss.

The system of levying the duty when the narcotic is sold to the retail dealers has been in vogue from a very long time, and up to this moment I am not aware of any fraud having been perpetrated by the wholesale warehouse keepers which can go to show that short weight, in reality caused by a quantity of the drug being surreptitiously sold, is accounted for under the head of dryage and wastage. At least no such fact has been brought forward in the lucid minute in which the proposal has been made.

Under the present system the wholesale goládár, though master of the drug, does not and cannot exercise the rights of a master over it. From the time it is brought to the Supervisor's office it is packed up and sealed in the way which seems best to that officer, and on arrival of the consignment at his godown, he is held responsible if the impression of the Supervisor's seal on the bale looks suspicious, or the bale is otherwise tampered with. Whenever there is any reduction in the weight of the bales, he is at first made to pay duty upon the dryage in transit, and then allowed to remove the drug to the bond godowns, where it is kept under double lock and key. In fact, it practically remains in the custody of the excise darogah, whose convenience the wholesale dealer has to consult when he has occasion to take out the drug. If, then, in the custody

of

of our own excise officer (the key of the registered warehouse is in some places kept by the Deputy Collector) the narcotic loses much by dryage and wastage, how can the wholesale dealer be accused of cheating the Government? It may be said that the abkaree darogah cannot always be depended upon. This recoils on the Government officers concerned, and does not criminate the dealer, and the remedy should be looked for in other quarters than the dealer. If there be any suspicion, let the joint custodian of the ganja be the Deputy Collector in the sudder stations and at the head-quarters of the sub-divisions, or the Sub-Deputy Collector, and let no warehouses be allowed anywhere else; let better golás be constructed, and let the joint custodians of the drug be enjoined to be a little more merciful to the wholesale dealer than the excise darogah is generally said to be; as I have come to know in the course of my inquiry that, in consequence of his unwillingness, the goládár cannot look after his ganja as often as it is necessary in order to save it from the ravages of white ants. I have already, in paragraph 122, shown that in the sudder sub division of Patna there is scarcely any loss by wastage. What I would respectfully urge is that the trial be made at first to improve the existing system, and then, if it fail to secure the desired end, recourse may be had to some such measure as that proposed by the Board. I say this because I apprehend the change proposed will seriously interfere with the trade and lead to loss.

The ganja trade is confined to men who have inherited it from their forefathers. A good many of these work with their own capital, though they are not wealthy men, and having learnt no other trade from their infancy, they cannot venture to launch their small capital in some other enterprize.

They have not the means to lay out the whole amount of duty all at once. I have already mentioned in paragraph 102 that most of the wholesale dealers, for want of funds, buy the hemp at Nowgong on credit. Will these men be able to pay in advance the duty upon so much even as 20 maunds of drug, which, I believe, is the smallest quantity imported by goládárs living at some distance from the place of exportation? They cannot, and consequently they will be driven out of the field. The Member-in-charge is well aware of this: he observes,—"There is no doubt that the changes I propose will be attended at first with a heavy loss of revenue; a number of the present dealers, men of no capital, will be thrown out of the trade." Again, "it will certainly take time before the revenue will be able to reach again its present figure of 10,98 093 rupees. The price to the consumer will be raised owing to the greater cost to the wholesale dealer, who, paying duty when buying, must charge the interest of that amount to the retail dealer. The usual result of enhanced price, diminished consumption, must follow." He expects, however, that "the thing will finally adjust itself; for as long as there is a demand for an article, people will be found to supply it." It should be borne in mind, however, that the trade is not a popular or a respectable one: native society looks upon the trade with disfavour, and the traders are looked upon as low people, and capitalists will be very shy to take up a trade which will lower them in the estimation of their countrymen. The trade, too, is surrounded by many difficulties, embarrassments, and trouble. The risk is also great.

The busiest season for the export of new ganja is from April to June and July, and a greater portion of it is removed in boats. The weather at that time is very squally, and the ganja boats are never insured. As the boats are well loaded, the sinking of a single boat leads to serious loss, and instances are not wanting to show that boats now and then do sink on their way to the importing district. Kristo Mohun Shaw, an old wholesale dealer of Beerbhoom, told me when I was there in January last that he had some time ago lost about 100 maunds of ganja by his boat sinking in the Jabuna. In the same way, some ten years ago, Samírúdín Mollah, a goládár of Monghyr, lost 25 maunds; and some eight years ago, one Khajey Mandal had to suffer a loss of about 40 maunds of hemp. I have also been informed of an instance in which a quantity of hemp was lost from the railway station of Synthia.

The auction system, under which no one can be sure of securing a shop for the retail vend of the drug, is another serious difficulty in the way of lucrative trade. The Member-in-charge, I think, is aware that unless the importer of Rajshahye ganja has a few retail shops of his own, or can secure the patronage of a number of such shops held by others, the chances are that he cannot sell much of what he has imported; and I need hardly point out the great

uncertainty and difficulty which now-a-days exist in securing a shop for the retail sale of ganja. Those wholesale dealers who have no retail shops of their own induce those who have them, but who have no registered warehouses, to patronize them by selling on credit, the importer paying the duty in advance. Some of the best goládárs have as many as 20 shops which are supplied in this way. This kind of transaction not unoften ends in loss to the former. To large capitalists and men of respectability, the task of securing the patronage of low vendors cannot but prove offensive, and the inducement offered not being such as to overcome this feeling of repugnance, there must be for a long time to come a want of capitalists and consequent dulness of trade.

It is true that in the North-Western Provinces the farmers of the drug mahal pay down the duty on removing the article from the Behar districts, from which they draw their supplies. Some of the farmers are the goládárs of Patna, Buxar, and Arrah, and a few have their own golás at Buxar, from which they take away the ganja only in small quantities; but the total quantity taken is so small that this practice cannot be appealed to in support of the proposal to subject the whole trade to that system.

It is well known to the Board that there are not many goládárs who can manage to effect a sale of their entire stock. Ganja is a perishable article, and that which cannot be sold within a reasonable time has to be reduced to ashes; and will it be fair to levy duty upon this quantity also? It is said by some that the wholesale dealers have no business to import more drug than they can sell; but they have not the means to know beforehand the exact quantity they will be able to dispose of. One has say five shops when he imports a quantity of drug, but he loses them at the next settlement, and he thereby loses the chief means of selling his ganja. The goládárs pay a good price for the ganja they buy, and incur heavy expenses in removing it from the producing district, and naturally enough they try their utmost to effect a sale of it, but are not in all cases successful.

Taking all these circumstances into consideration, and bearing in mind the loss of revenue which will be incurred for certain for some time to come, I am respectfully of opinion that it is not desirable to adopt the proposed scheme, for the present at least. The measures suggested above will naturally cause much consternation among the cultivators, and it is not at all advisable to add thereto a scheme which will so materially interfere with the ready sale of the drug. Annoyance and vexation may be borne, but positive loss will for certain be resented. Many will give up the cultivation of the drug and betake themselves to other occupations, and the trade will sustain a shock from which it will find great difficulty to recover. Vexatious meddling closed the cultivation of the drug in Jessore, and there is nothing to show that similar consequences might not follow from the same cause in Rajshahye. The measures I have suggested will produce an immediate increase of revenue to the extent of from ninety thousand to one lakh and eighty thousand rupees, according as the duty is raised by four or eight annas, and it will remove all inquisitorial domiciliary visits and vexatious interference. The trade therefore cannot but prosper, and I humbly think that reforms in the system of cultivation of, and trade in ganja should, for the present, at least, stop there. At any rate, the question lies between positive and immediate gain on the one side and positive and immediate loss, with problematical prospective gain, on the other, and it is for the Member-in-charge to decide which should be adopted.

Duty on bhang.

138. While on the subject of duty on ganja, I beg to observe that a large quantity of the so-called wild bhang, which grows in almost every district of Bengal and Behar, is consumed by the people of those places; but, with the exception of Calcutta, where a fixed duty of four annas on the seer is levied, the shops elsewhere pay a very small sum by way of license fee, and under it they are at liberty to sell any quantity of the narcotic they can manage. From one district alone, 26 miles from Monghyr, no less than 1,721 maunds were exported in 1873; in 1874 the quantity rose to 2,824 maunds; in 1875 it was 2,326 maunds; and in 1876 the quantity exported weighed 2,265 maunds. Bhang is also exported from Bhagulpore, but I am not aware of the quantity annually taken away therefrom.

The wild bhang grows in the month of Kartik, and is cut in that of Chait; it is then dried, and the leaves are separated from the stalk by threshing. The shopkeepers employ labourers to cut the bhang from the cultivators' fields, and after

after it is prepared, store it in their shops. Whenever any licensed vendor arrives from another district provided with pass, he is at once supplied with the drug.

I would propose that a duty of four annas on the seer be levied in all the districts of Bengal and Behar, in addition to what is paid by way of license fee.

The information before me shows that the wild bhang and ganja of the gurjáts of Orissa do not interfere with the consumption of Rajshahye ganja to any material extent.

Summary of the report.

139. To sum up the result of my inquiry, I found, firstly, that the area under cultivation with hemp year after year was never measured; secondly, that no measures were taken to ascertain the quantity of the annual outturn of the hemp crop; thirdly, that the places used for storage of the drug, either in the cultivators' houses or the supervisor's office, were most insecure; fourthly, that the conditions of the license to purchase ganja by wholesale were not fully acted up to, inasmuch as the holder of the license neither does nor is told to collect all ganja purchased by him in one place fixed by the local excise officer; fifthly, that the places where the drug is stored were never periodically inspected; sixthly, that useless ganja was allowed to remain in the cultivators' houses for years and years; seventhly, that cultivators were allowed to retain the drug in their possession without a license authorising them to retain it: eighthly, that going their rounds in the ganja tract was almost unknown to the supervisor and his establishment, and that consequently nothing was done to prevent smuggling of the narcotic; and, lastly, there was no check in respect to the quantity of drug actually bought by the wholesale dealers from cultivators.

For remedying these and other evils, the measures which have been suggested in the body of this report, briefly told, are as follow:—

Firstly.—That the whole of the ganja tract should be brought under the jurisdiction of the Collector of Rajshahye.

Secondly.—That a sub-division should be established at Nowgong, and placed in charge of an experienced officer.

Thirdly.—That the supervisor's establishment should be strengthened by three assistants and additional amlah.

Fourthly.—That three outposts should be established at Murádpur Bálubhorá, Itághátá, and Hápuniá.

Fifthly.—That six store godowns should be built, three at Nowgong, and one each at the three outposts.

Sixthly.—That a rent should be charged for storage in those godowns.

Seventhly.—That the supervisor and his assistants should survey and measure every field, and submit periodical reports.

Eighthly.—That no ganja should be stored in other than public godowns.

Ninthly.—That the drug left unsold after two years should be destroyed in the presence of the supervisor or one of the assistant supervisors.

Tenthly.—That the duty on the round and the flat ganja be raised by four to eight annas per seer on the existing rates, and that on chúr the duty be reduced to the amount charged on the round drug.

Lastly.—That the ganja brokers be licensed.

I have, &c.
(signed) *Hem Chunder Kerr*,
Deputy Collector on special duty.

APPENDIX A.

STATEMENT showing the Number of Persons engaged from Year to Year in the Cultivation of Gánjá, the Area under Cultivation, and the Quantity of Hemp produced in each Year from 1854 to 1876.

Year.	Number of Persons engaged in the Cultivation of Hemp.	Estimated Quantity of Land under Cultivation.	Estimated Quantity of Gánjá produced.	Remarks.
		*Beegahs Cs. Ch.	Mds. S. Ch.	
1854	2,417	- -	26,677 35 4	
1855	1,501	- -	15,472 28 0	
1856	1,704	2,608 10 0	20,868 19 8	
1857	2,066	2,244 6 0	20,973 23 0	
1858	2,195	2,622 10 0	23,291 2 8	
1859	1,785	2,187 12 8	20,626 37 0	
1860	1,439	1,873 16 0	13,998 35 0	
1861	1,517	1,890 17 0	15,496 24 3	
1862	1,973	2,206 14 0	18,417 25 0	
1863	1,226	1,544 13 0	10,810 2 0	
1864	2,118	1,021 11 0	16,332 32 0	
1865	1,175	1,309 2 0	8,288 18 0	
1866	1,261	1,399 13 0	8,761 8 0	
1867	1,504	1,639 10 0	11,116 3 0	
1868	1,053	1,161 9 0	6,508 25 0	
1869	2,096	2,096 12 0	13,758 24 0	
1870	1,559	1,677 10 0	8,608 31 0	
1871	1,786	1,647 6 0	9,830 10 0	
1872	1,568	1,531 8 0	7,622 25 0	
1873	2,480	2,407 19 0	14,274 0 0	
1874	2,161	2,278 14 0	11,885 34 0	
1875	1,269	1,290 2 0	6,496 29 0	
1876	1,908	1,816 18 0	10,814 12 0	
TOTAL	39,761	39,356 12 8	320,932 2 7	
Average	1,728	1,711 3 0	13,953 22 9	

* One beegah is equal to about one-third of an acre.

ARTICLE ON CANNABIS SATIVA.

By GEORGE WATT, M.B., C.M., F.L.S., C.I.E, Reporter on Economic Products with the Government of India.

EXTRACTED from the "Dictionary of the Economic Products of India," Vol. II., pages 103–126.

CANNABIS, *Linn.; Gen. Pl., III.*, 357. 331.

CANNABIS SATIVA, *Linn.; DC. Prodr., XVI., I.*, 30; URTICACEÆ.

HEMP; INDIAN HEMP; CHANVRE, *Fr.*; HANF, *Germ.*; CANAPE, *It.*; KONAPLI, *Rus.*; CANAMO, *Sp.*; HAMP, *Dan.*; KANAS, *Keltic.*; CANNABIS, *Latin* and *Greek.*

SYN.—C. INDICA, *Lamk.*

VERN.—*Gánjé-ká-pér, kinnab, bhang, ganja, charas, gúr, siddhí, sabzí, phúlganja,* HIND.; *Ganja, bhang, sidhí,* BENG; *Gúr-bhanga,* female and *phúl-bhanga* male fibre plant in N-W. P.; *Sabji,* or *bhang, ganja* and *charas,* N-W. P.; *Bhangí, bhang, bengí, charas, kas, sabzí, (gúlú,* the seeds, and *chel,* fibre), PB.; *Bangi,* KASHMIR; *Ganja,* C. P.; *Ganja,* GUJ.; *Ganja,* CUTCH; *Bhangacha-jhádа,* MAR.; *Sidhí, gánjí-ka-jhar, ganja,* DUK.; *Ganja-chedi, kórkkar-muli, ganja-ilai, bangi-ilai* (leaves), *ganja-phal* (resin), *ganja-rasham, ganja, kalpam,* TAM.; *Ganjari-chettu, bangi-aku, kalpam-chettu, ganja-chettu, ganjai, gangah,* TEL.; *Tsjerú cans-java, kancháva-chetti, gingi-lacki-lacki, ginjil-achi-lachi,* MALA.; *Bhangi, bhangi-gida,* KAN.; *Ganjika, vajradru-vrikshaha, bhanga, vijáyá, ganja, indrásana, ganjika, hangá, ujáyá, jáyá, vrij-patta, chapola, ununda, hursíní,* SANS.; *Kandir,* KASHGAR; *Kinnab, hináb, nabátul-qunnab, kanab,* ARAB.; *Darakhte-kinnab, darakte bang, bang, nabátul-qunnab,* PERS.; *Bhénbin, ben, bin, séjáv-bin, sechaub,* BURM.; *Matkansha, ganjá-gahá, kansá-gahá,* SINGH.

The above vernacular names are either given to the plant or to the forms of the narcotic. It has been found impossible to separate them for certain, and they have accordingly been left for the present in what must be admitted an unsatisfactory form. Much apparent confusion exists in the various provincial forms of the same word.

REFERENCES.—*DC. Prod., XVI., p. I.*, 30, *published in* 1869; *Roxb., Fl. Ind., Ed.* C.B.C., 718; *Kurz, For. Fl., Burm., II.*, 420; *Dalz. & Gibs., Bomb. Fl., Suppl.*, 79; *Stewart, Pb. Pl.*, 215; *Aitchison, Cat. Pb. and Sind Pl.*, 139; *DC. Origin of Cult. Pl.*, 148; *Voigt, Hort. Sub. Cal.*, 282; *Pharm. Ind.*, 216, 463; *Moodeen Sheriff, Suppl., Pharm, Ind.*, 85; *Flück. & Hanb., Pharmacog.*, 546; *Bentl. & Trim., Med. Pl.*, 231; *Per. Mat. Med., by B. & R., p.* 504; *Cooke, Seven Sisters of Sleep, pp.* 212–217; *T. & H. Smith, in Pharm. Journ., VI., Series I.*, 171; *Amer. Journ. Pharm., XLIX.*, 371; *Lindl., Fl. Medica*, 299; *Macnamara, Report on Gánjú, No.* 71, *dated* 11*th June* 1872; *U.S. Dispens., 15th Ed.*, 388, 977; *U. C. Dutt, Mat. Med. Hind.*, 235, 293; *Dymock, Mat. Med., W. Ind.*, 603, *and 2nd, p.* 732; *Ainslie, Mat. Ind., II.*, 108; *O'Shaughnessy, Beng. Dispens.*, 579; *Murray, Pl. and Drugs, Sind*, 30; *Bidie, List of Raw Prod., Paris, Exh.*, 43, 83, 106; *Johnson, Chemistry of Common Life, Ed. by Church* (1880), *p.* 333; *Hem. Ch. Kerr, Report on Bengal Ganja; Year-Book of Pharmacy*, 1873, *p.* 100; 1874, *p.* 72, 105; *S. Arjun, Bomb. Drugs*, 126; *Drury, U. Pl.*, 106; *Baden Powell, Pb. Prod.*, 292, 293, 504; *Royle, Fib. Pl.*, 252, 314, 316; *Jameson, in Journ. Agri.-Hort. Soc. of India, VIII.*, 167; *Cooke, Oils and Oilseeds*, 33; *Liotard, Paper-making Mat.*, 5, 7, 10, 15, 23, 24, 28, 43; *Atkinson, Him. Dist.*, 760, 799; *Crooke, Dyeing*, 63; *F. Watson, Gums and Resins*, 28; *Birdwood, Bomb. Prod.*, 79, 212, 271, 318; *Lisboa, U. Pl. of Bombay*, 211, 233; *Duthie & Fuller, Field and Garden Crops of the N-W. P. & Oudh, Part I.*, 80; *Spons' Encyclop.*, 934-8, 1305, 1391; *Balfour, Cyclop., Ed.* 1885, *I., p.* 569; *Smith,*

Dic., 210; *Treasury of Botany; Morton, Cyclop., Agri.; Ure, Dic. of Arts and Manufactures; Hanbury, Sc. Papers*, 187; *Kew, Official Guide, Mus., No.* 1, *p.* 120.

HABITAT.—*Cannabis indica* has been reduced to *C. sativa*, the Indian plant being viewed as but an Asiatic condition of that species. This extends the region of the hemp-plant very considerably. It has been found wild to the south of the Caspian Sea, in Siberia, in the desert of Kirghiz. It is also referred to as wild in Central and Southern Russia and to the south of the Caucasus. 'The plant has been known since the sixth century B.C. in China, and is possibly indigenous on the lower mountain tracts. Bossier mentions it as almost wild in Persia, and it appears to be quite wild on the Western Himalaya and Kashmír, and it is acclimatised on the plains of India generally. Indeed, the intimate relation of its various Asiatic names to the Sanskrit bhanga would seem to fix the ancestral home of the plant somewhere in Central Asia. On the other hand the Latin and Greek *Cannabis* is apparently derived from the Arabic *Kinnab*. De Candolle says that "the species has been found wild, beyond a doubt, to the south of the Caspian Sea, in Siberia, near the 'Irtysch,' in the desert of the Kirghiz, beyond Lake Baikal, and in Dahuria." He is doubtful of its being a native of Southern and Central Russia, but suspects that its area may have extended into China, and is not sure about the plant being indigenous to Persia.

Hemp acclimatised and cultivated in India.

It has gone wild as a cold-season annual on rubbish heaps in Bengal and in many other parts of the plains of India. It is specially reported as springing up spontaneously on the churs of the Suburnrekha and to be wild in the territory of the Mohurbhunge State on the frontier of Midnapur and also in Singbhum. It is cultivated more or less throughout India, either on account of the narcotic derived from (*a.*) the resin, charas; (*b.*) the young tops and unfertilised female flowers, gánjá (or gánja); (*c.*) the older leaves and fruit-vessels, bhang; or on account of the fibre, hemp; or the ripe seed from which an oil is prepared. Ganja is derived from the cultivated plant, reared in Eastern Bengal, the Central Provinces, and Bombay; charas, from the cultivated plant on the mountain tracts such as in Nepal, Kashmír, Ladakh, Afghánistan; Bhang from the wild plant on the lower hills, especially in the North-West Provinces, the Panjáb, and Madras. In Europe, especially in Central and Southern Europe, the plant is cultivated on account of the fibre, and the seeds are eaten or made into oil. For some time the European form of the plant was supposed to be distinct from the Asiatic, the chief value of the latter consisting in its narcotic properties; but this distinction has now disappeared from the literature of the subject, since it could not be supported by botanical characters. The reduction became the more necessary when it was fully understood that, according to climate and soil, the Indian plant varied in as marked a degree as it differed from the European. On the mountains of upper India, for example, it yields a good fibre which the natives separate and weave into garments or twist into ropes, but its chief value in Kashmír and Ladákh consists in the fact that, just before maturing its flowers, the bark spontaneously ruptures and a resinous substance exudes. This is also found upon the young leaves, flowers, and fruits, and when rubbed off constitutes the narcotic charas. The same plant cultivated in the plains is found not to secrete its resin in this way, but instead it charges the young female flowers and twigs with the narcotic principle; this constitutes the ganja. It has been observed that if even one or two male plants are left in a field, the whole crop of ganja will be destroyed, since, with the fertilization of the flowers, the ganja almost entirely disappears. In other parts of India the narcotic property is not developed until the fruits are mature; leaves at this stage, and sometimes the fruits also, afford bhang. With *Cannabis indica*, differing in so marked a degree according to the climate, soil, and mode of cultivation, it was rightly concluded that its separation from the hemp plant of Europe could not be maintained. We have here, in fact, one of the most notable illustrations of the effect of climate in changing the chemical processes which take place in the structure and physiological peculiarities of a plant. In most instances, a plant taken by man from one climatic condition to another, either dies quickly, or if it survives, it exists in a sickly condition. A few plants, however, such as the potato, the tobacco, the poppy, and the hemp, seem to have the power of growing with equal luxuriance under almost any climatic condition, changing

Forms of hemp.

or

or modifying some important function as if to adapt themselves to the altered circumstances. As remarked, hemp is perhaps the most remarkable example of this; hence it produces a valuable fibre in Europe, while showing little or no tendency to produce the narcotic principle which in Asia constitutes its chief value.

The plant for one or other of these purposes is now extensively cultivated throughout Persia; in India, from the level of the sea in Bengal to the inner Himálaya at an altitude of 10,000 feet; in China, in Arabia, and in Africa, from the extreme south to the north, and on the mountains as well as on the plains; in the north-eastern portions of America and on the table-land of Brazil. It is also to be met with in Northern Russia even as far as Archangel. In England it not unfrequently occurs as a weed, springing up most probably from rejected birdseed.

The modes of cultivation and the nature of the soil required, depend on the purpose for which the plant is cultivated. This subject will accordingly be discussed later on.

History of Hemp. 332.

The Narcotic.

Indian Literature.—"The earliest synonym appears to be bhanga, which occurs in the Atharva Veda, the last of the four scriptures of the Hindús. It is derived from a root which means "to break," and is supposed to imply the process of debarkation by which the fibres of the plant were separated from the stem. This would indicate that even at the remote period when the Veda in question was written, probably about 3,000 years ago, the use of hemp as a fibre-yielding plant was well known and the knowledge fully utilised. The Veda, however, reckons it along with the Soma, as one of the five plants 'which were liberators of sin,' and this would imply that its narcotic property was also well known. The word is used in the masculine form with a short final vowel, and not, as in later literature, with a long one. Both the masculine and feminine forms of the name are still in use by the people of the Himálayan regions, who call the male plant Phúl bháng, and the female Gúl (or gúr) bhanga. In the Kausitaki Brahminia of the Rig Veda, which is next in antiquity to the Atharva, the attributive form of the word Bhanga, derivable both from the feminine and the masculine forms, occurs both singly and in combination; one, Bhángájala, meaning a hempen net; and another Bhanga-sayana, a 'bedstead woven with hempen cords.' The masculine form occurs in the celebrated medical treatise of Susruta, in which the plant is described as a medicine for the accumulation of phlegm in the larynx and for some other diseases." "In the institutes of Manu the feminine form is used, and the plant is noticed for its fibres. In later works the feminine form prevails" (Mr. Hem Chunder Kerr). The curious fact of the popular opinion, that the ganja-yielding plants are males and the staminate or non-narcotic-yielding females, prevailing to the present day, would seem to corroborate the inference that in Asiatic countries during ancient times the plant was cultivated chiefly for its narcotic properties. Hence, in all probability, the habit of speaking of the narcotic in the masculine form of the name, and of the fibre in the feminine. As a matter of fact, the narcotic-yielding is the reverse to the popular belief; the male or staminate plants are rooted up as being non-narcotic, and the pistilate or female are allowed to mature, so that, botanically speaking, it is the female which yields the narcotic not the male. Not being fecundated, the female plants do not mature fruits and seeds, and are accordingly viewed as male. Bretschneider informs us that the male and female plants were recognised by the Chinese as early as 500 B.C. It may be here incidentally remarked that this distinction would seem to point to the idea that the ancient Chinese and Sanskrit writers were aware of the existence of male and female flowers centuries before the sexes of plants were realised in Europe. History.

The intoxicating property of the drug is implied in the names ánandá, "the joyous," harshini, "the delight-giver," madiní, "the intoxicator," and ganja and ganjákíní, "the noisy." The probable importation of the narcotic in ancient times into India in a prepared form, as it comes at the present day from Yarkand, is indicated in the name Káshmírí often applied to it in early literature. It is thus probable that the knowledge of the narcotic, or at least of charas, was brought to India across the Himálaya.

The narcotic. 333.

Classical Literature of Europe.—The ancient Scythians seem to have been acquainted with the narcotic properties of the plant as well as with its fibre. Herodotus tells us that they excited themselves by "inhaling its vapour." "Homer makes Helen administer to Telemachus, in the house of Menelaus, a potion prepared from nepenthes, which made him forget his sorrows. This plant had been given to her by a woman of Egyptian Thebes; and Diodorus Siculus states that the Egyptians laid much stress on this circumstance, arguing that Homer must have lived among them, since the women of Thebes were actually noted for possessing a secret by which they could dissipate anger or melancholy. This secret is supposed to have been a knowledge of the qualities of hemp" (Johnston, "Chemistry of Common Life," 337).

Mythology. 334.

Mythological History of the Narcotic.—"The notices of hemp in Arabic and Persian works are much more numerous. The oldest work in which it is noticed is a treatise by Hassan, who states that in the year 658 A.H., Sheik Jafer Shirazi, a monk of the order of Haider, learned from his master the history of the discovery of hemp. Haider lived in rigid privation on a mountain between Nishabar and Rama, where he established a monastery. After having lived 10 years in this retreat, he one day returned from a stroll in the neighbourhood with an air of joy and gaiety; on being questioned, he stated that, struck by the appearance of a plant, he had gathered and eaten its leaves. He then led his companions to the spot, who all ate and were similarly excited. A tincture of the hemp leaf in wine or spirit seems to have been the favourite formula in which Sheik Haider indulged himself" (Dymock, "Mat. Med., W. Ind.," 604).

A curious story is told in the Hindú mythology about the origin of this plant. "It is said to have been produced in the shape of nectar while the gods were churning the ocean with the mountain called Mandára. It is the favourite drink of Indra, the king of gods, and is called vijayá, because it gives success to its votaries. The gods, through compassion on the human race, sent it to this earth, so that mankind by using it habitually may obtain delight, lose all fear, and have their sexual desires excited. On the last day of the Durga Pooja, after the idols are thrown into water, it is customary for the Hindús to see their friends and relatives and embrace them. After the ceremony is over it is incumbent on the owner of the house to offer his visitors a cup of bhang and sweetmeats for tiffin (lunch)" (U. C. Dutt's "Mat. Med. Hind.," 236).

More Recent Historic Facts regarding the Narcotic.—The use of hemp (bhang) in India was particularly noticed by Garcia de Orta (1563), and the plant was subsequently figured by Rheede, who described the drug as largely used on the Malabar coast. It would seem about this time to have been imported into Europe, at least occasionally, for Berlu, in his "Treasury of Drugs," 1690, describes it as coming from Bantam in the East Indies, and "of an infatuating quality and pernicious use."

"It was Napoleon's expedition to Egypt that was the means of again calling attention to the peculiar properties of hemp, by the accounts of De Lacy (1809) and Rouger (1810). But the introduction of the Indian drug into European medicine is of still more recent date, and is chiefly due to the experiments made in Calcutta by O'Shaughnessy, in 1838-39. Although the astonishing effects produced in India by the administration of preparations of hemp are seldom witnessed in the cooler climate of Britain, the powers of the drug are sufficiently manifest to give it an established place in the pharmacopœia." ("Flück. & Hanb., Pharmacog.," 547-48.)

The Hemp Fibre.

Fibre. 335.

The following extract may be here published as giving the most trustworthy facts which can be adduced regarding the history of the fibre: "According to Herodotus (born 484 B.C.), the Scythians used hemp, but in his time the Greeks were scarcely acquainted with it. Hiero II., King of Syracuse, bought the hemp used for the cordage of his vessels in Gaul, and Lucilius is the earliest Roman writer who speaks of the plant (100 B.C.) Hebrew books do not mention hemp. It was not used in the fabrics which enveloped the mummies of ancient Egypt. Even at the end of the eighteenth century it was only cultivated in Egypt for the sake of an intoxicating liquid extracted from the plant. The compilation of Jewish laws known as the Talmud, made under the Roman dominion,

dominion, speaks of its textile properties as of a little known fact. It seems probable that the Scythians transported this plant from Central Asia and from Russia, when they migrated westward about 1,500 B.C., a little before the Trojan war. It may also have been introduced by the earlier incursions of the Aryans into Thrace and Western Europe; yet in that case it would have been earlier known in Italy. Hemp has not been found in the lake dwellings of Switzerland and Northern Italy" (" DC., Orig. Cult. Pl., 148.")

The Arabic Name for the plant, benj, and the Persian beng, seem but corruptions from the Sanskrit bhanga. The common name for hemp in Arabic is, however, kinnab or konnab, admittedly the origin of the Greek Kannabis and of the Latin Cannabis, and from this again the English word canvas. So, in a like manner, the Arabic hashísh would seem to be given in allusion to the green intoxicating liquor, and allied to this would appear to be the Hebrew shesh, a word supposed by some to be a name for flax, but may have rather been applied to hemp, since it literally means "to be joyous." Persons who drink the draught are called hasháshíns (or bhangis, *e.g*, drinkers of green liquid). As a curious illustration of the origin of names or of words, it may be here remarked that Mr. Sylvester de Lacy, the well-known Oriental scholar, derives the modern English word "assassin" from hasháshín (or haschischin), persons who fortify themselves with hasish before performing certain ceremonies or perpetrating inhuman deeds. The word according to some would appear to have been originally used In Syria to designate the followers of "the old man of the mountains;" by others it came into European use during the wars of the Crusaders. Certain of the Saracen army having intoxicated themselves with the hashísh, rushed fearless of death into the Christian camp, committing great havoc. It seems probable that the English form of the word was adopted at the latter date, but that the more Arabic form was known in Europe for some time previous. Hemp is alluded to in the "Arabian Nights" under its more ancient Arabic name, beng.

Canvas.

Assassin.

Cultivation.

Cultivation 336.

It has already been incidentally remarked that the cultivation of *Cannabis sativa* in India must naturally be referred to two sections: (*a*) Cultivation with a view to preparing some of the forms of the narcotic, and (*b*) cultivation on account of the fibre. It has also been stated that the hemp plant has, to a large extent, changed its character under Indian or rather Asiatic cultivation. It is very generally admitted, for example, that in the plains, while the narcotic principle is readily developed, the hemp fibre is but very imperfectly formed. Let it, however, be distinctly understood, that by hemp is here exclusively meant the fibre of *Cannabis sativa*. This remark is all the more necessary when it is added that in the Government returns of the Trade and Navigation of British India, the fibre of *Cannabis sativa*, as well as that of *Crotalaria juncea, Musa textilis*, and perhaps the fibres also of one or two other plants, are commercially returned as hemp, and the manufactures therefrom as hemp manufactures. To obtain the true hemp fibre, a rich soil and a high state of cultivation is required in a temperate climate. The plant will grow anywhere in India, and may be said to be naturalised in every province. This fact seems to have influenced the minds of the earlier writers on this subject, who uniformly urge that since it grows so freely in a wild state, it might be cultivated to any desired extent as a source of fibre. Dr. Stocks (one of the most careful observers India has ever had) wrote in 1848: "The plant grows well in Sind, and if it ever should be found advantageous (politically or financially) to grow hemp for its fibre, then Sind would be a very proper climate." The writer does not think that the question of its possible cultivation as a cold season fibre crop on the plains of India has been fully tested. There may be some localities where this might be found possible, and even remunerative, but so far as the published experiments go, like flax the hemp plant may be grown freely enough, but not as a source of fibre. The flax plant of the plains of India yields a superior oil-seed, and the hemp plant a valued narcotic, but neither justifies the expectation of becoming a profitable fibre crop. This fact would not seem to have been fully realised by writers in Europe, and on the one hand the existing cultivation of hemp as a source of narcotic has been confused with a supposed fibre production, while on the other the reports of the limited Himalayan cultivation as a source of fibre have been mistaken as the total Indian cultivation of the plant. The authors of the "Pharmacographia" say: "It is found in

Expectations regarding Indian Hemp.

Kashmir and in the Himalaya, growing 10 to 12 feet high, and thriving vigorously at an elevation of 6,000 to 10,000 feet." Balfour, in his new edition of the "Cyclopædia of India," while stating incidentally that the "plant is grown in Persia, Syria, Arabia, and throughout India," enters into an account of its cultivation in Garhwal, with the apparent object of proving that it is more extensively grown there than in the Panjab, but he makes no mention of the fact that the principal seats of hemp cultivation, as a commercial article, are in Eastern Bengal, the Central Provinces, and Bombay. The "Encyclopædia Britannica" has also fallen into the same mistake, and indeed illustrations might be multiplied to show that undue prominence has been given to the fact that the plant is grown in Garhwal, the Panjab, and Kashmir, the more so since by most writers the true regions of Indian cultivation have been, to a large extent, overlooked.

Unfortunately the available material is too meagre to allow of the subject being dealt with province by province, although there are doubtless different methods pursued in each. This difficulty fortunately does not exist with the Lower Provinces, since Mr. Hem Chunder Kerr, in his "Report on the Cultivation of and Trade in Ganja in Bengal (1877)," has placed in the hands of the public a valuable treatise which deals both with the cultivation of the plant and the preparation of the narcotic. Dr. Forbes Royle in 1855 issued his "Fibrous Plants of India," a work which treats of hemp at some detail, discussing mainly the cultivation pursued in Upper India. A more recent publication, Messrs. Duthie and Fuller's "Field and Garden Crops," gives a brief account of the cultivation in the North West Provinces. From these works, supplemented by several less important publications and Government reports, the following abstract regarding Indian cultivation has been prepared :—

For the narcotic. 337.

(*a*) Cultivation for the Narcotic.

Bengal Cultivation.—The method pursued in Eastern Bengal, according to Mr. Hem Chunder Kerr, is briefly as follows : After selecting the land for hemp cultivation, the preparation of the soil commences in March-April, but where this can be afforded, operations are started even earlier. The sites selected are those which are moist, but not shaded, and the soil a rich friable loam. The land is then ploughed from four to 10 times, the object being to free it as far as possible of all weeds. Fresh earth from the surrounding ditches or from any neighbouring low-lying land is thrown over the field, and it is freely manured with cow-dung. After a week this is ploughed into the soil, and the ploughing repeated as often as the means of the cultivator will admit of. The belief is that for hemp the land cannot be too often ploughed. The rains now set in, and the field is thoroughly flooded, the surrounding banks preventing the escape of the water. While inundated it is several times ploughed and harrowed. After the rains subside the ploughing is again repeated, and the soil thrown into ridges a foot high, the furrows being a foot in breadth.

Nursery.—It is customary for the cultivators to combine in the rearing of seedlings. This is done in a nursery selected on high land of a light sandy loam. The preparation of the nursery generally commences in May, after the first shower of rain. The plot is repeatedly ploughed, and if need be, harrowed, until, by August, the soil has been completely pulverised. On a sunny day the seed is sown broadcast, and by the latter end of September, the seedlings are about 6 to 12 inches high, and are then ready for transplantation. About 4 to 5 seers of seed are deemed necessary for every bigha of land to be cultivated with hemp.

Transplantation.— The seedlings are planted out 6 to 8 inches apart on the ridges prepared for their reception, after having been simply pulled up by the root; they are planted the same day in the field. (Dr. Royle says that for bhang the seedlings should be planted 9 or 10 feet apart.) Towards the end of October the ridges are opened out, manured with oil-cake and cow-dung, and thereafter reformed, so that freshly manured soil is thrown up around the plants.

Treatment of the plants.—Trimming of the plants commences by November. This consists in lopping off the lower branches so as to favour the upward growth of the shoots. The ridges are again re-dressed and manured, the furrows ploughed,

ploughed, and all weeds removed. At this stage the plants begin to form their flowers, when the services of an expert, known as the ganja-doctor (poddar or parakdar) are called in. This person passes through the field, furrow by furrow, cutting down all the male or staminate plants, or what are colloquially known as madi (female) plants. Speaking of the importance of this operation, Mr. Hem Chunder Kerr remarks: "The presence of a few madi plants in the field suffices to injure the entire crop, inasmuch as all the plants run into seed, and the ganja yielded by them is very inferior, and scarcely saleable." The destruction of the madi plants is, however, never so complete but that a few escape detection, the result being that a certain number of the female plants are fecundated, fruits and seeds being produced. These are thrashed out as far as possible in the manufacture of the drug, the quality of which may be judged of by the freedom from such impurities. Fruits injure Ganga.

The female plants come to maturity about the beginning of January, but the ganja is not fully developed till a month later. The crop is sold in the field to the ganja dealers, who bring their own men to manufacture it. The crop intended to be made into what is technically known as flat ganja is reaped a few days before that intended for the round form.

In another page will be found an account of the processes of manufacture of the various forms of ganja, together with considerable details as to the extent of cultivation as a source of the various forms of the narcotic.

(*b*) Cultivation for the Fibre-hemp.

For the fibre. 338.

Indian Methods.—Dr. Royle very appropriately remarks: "There is every reason for believing that the plant is of eastern origin, while there is no sufficient reason for thinking that the climate of Europe is so peculiarly suited to the production of its fibre as to exclude those of its native climes, especially where attention is paid to those where the plant is grown on account of its fibre, and those distinguished from the others where it is cultivated for its resinous and intoxicating secretion. The latter requires exposure to light and air. These are obtained by thin sowing, while the growth of the fibre is promoted by shade and moisture, which are procured by thick sowing." It has already been pointed out that the regions suited for ganja cultivation are perfectly distinct from those where it might be possible to develope an industry in the fibre. However much it may be regretted, it seems impossible to combine the two industries, and it is an accepted fact that unless utilisable as a paper stock, the immense amount of stems annually destroyed by the ganja cultivators must continue to be so.

Godavery Hemp. 339.

At the same time, Mr. Morris, in his account of the Godavery District, gives some interesting facts regarding the cultivation of hemp fibre. It is planted in November and cut by the end of March. It is grown in drills and never watered. Clay soils and those beyond the reach of innundation are those best suited. "About 2,200 bundles can be produced in one pulti of land, each bundle yielding 1½ viss of fibre, or a total of 3,300 viss or 412½ maunds, and is valued at 1 rupee a maund. The expenses of cultivation are estimated at R. 8–8, and those of the preparation of fibre at Rs. 100 a pulti of land. The bundles are buried in mud, and left to rot for about a week, when they are taken out and beaten in the water; and after all impurities are removed, the fibre is collected." The exports from the district are said to have been, in 1854–55, 4,269 cwt.

Unless there be some mistake, sunn-hemp, having been called "Cannabis sativa," for Mr. Morris gives that scientific name, as well as the vernacular name *Zanumu* for the fibre he is describing, this information is of the greatest interest, as it would show, what the writer was not aware of until recently, that hemp fibre was actually produced on the plains of India.

Early Experiments in Hemp Cultivation.—In 1802 the Government of India made various experiments on an extended scale to establish hemp fibre cultivation. European seed was imported, and farms and factories established, but finally abandoned. Recourse was had to improving the cultivation of the Indian stock. The cultivation and manufacture was carried on at Rishra, Cassimpore, Maldah, Gorackpore, Mhow, Rohilkand, and Azimgarh, under the experienced supervision of European hemp dressers. The result was everywhere unsatisfactory and the efforts were abandoned.

Inquiry was re-instituted in 1871 as to whether the rejected stems from ganja cultivation might not be utilised for fibre, but the result in this case was again unfavourable.

Possible Prospects.

The possibility of more favourable results.—In spite of these disheartening results it cannot be definitely stated that it is impossible that hemp fibre can be produced in India. The efforts alluded to were mainly directed to combining the two industries of producing resin and fibre, and the regions selected were accordingly those where it is now believed the plant does not develope its fibre. There may, however, be localities where further investigation might prove that it was possible to organise a commercial fibre industry. It is well known, for example, that the people of Kumáon and Garhwál grow the plant on account of its fibre. With the results of the experiments conducted at the beginning of the century before him, Dr. Royle still entertained the highest hopes of ultimate success. From a paper which appeared in 1839, in the "Transactions of the Agri-Horti. Society of India," Vol. VIII., page 15, the following passage may be reprinted, as it expresses pretty clearly Dr. Royle's view: "This (hemp) might be cultivated in suitable situations in India, in a manner similar to that adopted in Europe, or like that practised with its substitutes in India. The effect would undoubtedly be to produce a sufficiently long fibre, which would also be softer and more pliable, at the same time that it retained a great portion of its original strength, and probably in as large a quantity as is yielded by the sunn plant. Thus, an article might be produced, which, judging from the Indian samples, might enter into competition with the Russian product, and at all events afford much more valuable cordage than the several (usually considered) inefficient substitutes which are so extensive in India, and which, imported into England, sell only for 15 to 20 shillings per cwt., at the same time that the Russian, Polish, and Italian hemps are selling for 42 to 50 shillings per cwt." In his "Fibrous Plants" Dr. Royle alludes to successful experiments of hemp cultivation in the plains, especially at Chittagong. But in most cases, as was proved with the plant reared at Saharanpur, it is admitted that the plains crop is far inferior to that reared on the hills. The opinion is therefore arrived at that if the cost of transmission from the hills to the sea-ports can be reduced, it might be possible to greatly extend the cultivation of hemp on the lower Himalaya. Mr. Atkinson, "Himalayan Districts," p. 800, gives a long and instructive account of the methods of culture, compiled chiefly from Huddleston and Batten's notes. There are said to be two varieties common in Garhwál, the wild and the cultivated. The former is practically useless either for the fibre or the drug. The cultivated form is grown in high land having a northern exposure and in well prepared and abundantly manured land close to the village sites. Occasionally freshly cleared forest land gives a crop for a year or two without the aid of manure. The plant does not flourish below 3,000 feet, as the heat of the valleys is prejudicial to its growth, and it seems to thrive best at from 4,000 to 7,000 feet in altitude above the sea. After being well prepared and freed from weeds, the ground is sown in May or June. During the growth of the plants the ground is once or twice dressed, and where necessary the plants thinned so as to leave a few inches between each. The plants ultimately attain a height of 12 to 14 feet, and from September to November the crop is regarded as mature. In warm situations the crop is sown later than May to June so as to save the seedlings from running into useless stalks during the heat and rain of the early period of its growth. In Nepal the sowing takes place from March to April, flower in July, and reach their full growth by August: if allowed to grow longer the fibre becomes hard and not suitable for manufactures. Messrs. Duthie and Fuller, in discussing the north-west Himalayan hemp fibre cultivation, allude to the fact that a form of charas is at the same time prepared, and Mr. Atkinson adds that "the farm of charas in Kumaon alone, during 1880-81, was sold for 3,357 rupees." It is commonly reported that the cultivation of the hemp-narcotics is prohibited in the North-West Provinces. In an early paragraph, No. 399, it has been shown that hemp fibre would appear to be cultivated in the Godavery District.

Season of Sowing and Reaping.—Messrs. Duthie and Fuller remark: "The seed is sown in May at the rate of 30 seers to the acre, and the plants are thinned

thinned out if they come up too closely, and are kept carefully weeded. By September they will have attained a height of 12 or 14 feet. In the hemp the male and female organs are contained in separate flowers and borne on separate plants. The male plants (called phúl-bhang) yield the best fibre, and they are cut a month or six weeks before the female plants (gul-bhang), which are allowed to stand until their seed ripens. The next process is the collection of the charas, which is done by rubbing the seed pods and leaves between the hands."

European Cultivation for the Fibre.—Dr. Royle and several other authors give accounts of the methods pursued in Europe in hemp cultivation. The limited space at the writer's disposal precludes this being entered into in detail, but the reader who may desire further information is referred to Spons' "Encyclopædia of Manufactures and Raw Materials" (1882), Vol. I., 934. It is stated by most writers that while the plant will grow almost anywhere in the temperate and sub-tropic regions of the globe, it can be made to yield a profitable fibre only when reared on rich soil, freely manured and repeatedly ploughed. "Alluvial lands, where sand and clay are intimately mixed, or friable loams, containing much vegetable matter, are well suited. Stiff cold clays are to be avoided. Over-rich soils produce coarse but strong fibre; light poor soils, when well manured, will bear the crop for several years in succession."

Italian hemp. 340.

The best fibre is that raised in Italy, but it is generally stated that seed from Holland is most esteemed; well-grown English seed is perhaps equal to it. "Seed from the plains of India, though of good outward appearance, yields poor fibre for the first crop or two; but Himálaya seed is inferior to none." Constant change of seed is recommended, and good seed is described as plump and of a bright-grey colour.

Male fibre. 341.

"The fibre afforded by the male plants is tougher and better than that yielded by the females; it is usual to divide the harvest. The males are gathered as soon as they have shed their pollen, about 13 weeks after sowing; each is uprooted singly, care being taken not to injure the stem.

"The fibre is separated either by retting or by breaking and scutching."—("Spons' Encycl.")

Properties and Uses of Cannabas sativa.

Economic Properties.

From the stems, leaves, or flowers, and even the fruits, a resinous extract, of a powerful narcotic character, may be prepared. The inner bark affords the valuable fibre hemp. The seeds are occasionally eaten; they are much valued for feeding birds. An oil is expressed from them which is of some importance, but can scarcely be called commercial.

Resin or Narcotic.

There are primarily three forms of this substance, but under each there exist also local modifications, special preparations from these, and adulterants or imitations. The three forms are known as ganja, charas, and bhang. Ganja is the female flowering tops with the resinous exudation on these; charas the resinous substance found on the leaves, young twigs, bark of the stem, and even on the young fruits; bhang, the mature leaves, and in some parts of India the fruits also, but not the twigs.

Bengal Manufacture.

Ganja. 342.

(1.) *Ganja.*—This is known in the trade as consisting mainly of two forms: flat ganja and round ganja. Speaking of the manufacture of ganja in Bengal, Mr. Hem Chunder Kerr says: "In February and March, when ganja attains its maturity, the cultivator proceeds to make arrangements for reaping the crop and preparing the drug. His first step is to present himself to the supervisor, show him the license under which he has grown the crop, and obtain his permission to remove the crop from the field." For flat ganja, cutting out of the plants commences in the morning; for round ganja, in the afternoon, and by the Hindus Thursday, and by the Muhammadans Friday, is considered the best day for commencing operations.

 Flat-Ganja.

Flat. 343. *Flat-Ganja.*—The stems are cut with a sickle about 6 inches above ground, and are tied together by their ends and placed across a bamboo, and in this manner carried to the place of manufacture. In the preparation of flat ganja (chapta ganja) they are exposed to the sun till about 1 or 2 o'clock in the afternoon. The twigs are then cut into lengths of about a foot, the non-flower-bearing portions being thus cut off and rejected. If by any chance male plants (khásiá) have been brought from the field, these, together with any fruit-bearing female twigs, are carefully picked out and thrown away, the seeds if ripe being first retained for next year's crop. At dusk the selected flowering heads are laid on the grass and left overnight to the influence of the dew. At 2 o'clock of the following afternoon they are assorted in bundles of from three to 10 according to their size. These are arranged on a mat in a circular form, with their points directed towards the centre, and overlapping each other. The circle thus formed is about 14 feet in circumference. Upon this a number of persons, holding each other by resting their arms across each other's shoulders, commence to tread. They stamp and press down the flowering heads with their right foot, while holding them tight with their left. This operation is continued for three or four minutes, when the narcotic resin is pressed firmly among the flowers in the desired form. Fresh twigs are then arranged over those which have been pressed, and the treading repeated. This process continues until the ring rises to about a foot in height. Care, however, is taken not to place the resinous flowering-tops exactly on the top of each other, since this would result in the formation of an inextricable mass. Before the trampling commences the persons to be so employed salute the ganja before placing their feet on it. When the process is complete the treaders get down. Mats are placed over the sack, upon which one or two men sit down and remain for about half-an-hour. After this fresh mats are spread and the flowering twigs beaten two and two together to shake off the leaves or any fruits that may still remain, and are rearranged in a new circle, so that what was on the top before now forms the bottom layer of the new circle. The treading is repeated stage by stage until the stack is again covered by the mats, and men take up their inexplicable seat on the top. After this each twig is trodden upon separately, being placed for that purpose on a canvas cloth; by sunset the process is completed for the day's manufacture. Next day the treading is repeated with slight modifications of little importance in the peculiar method followed. The ultimate result of all this labour is that the resin and flowers are firmly consolidated into flat patches near the apex of the twigs, and the leaves and fruit vessels (if such exist) carefully removed.

The twigs are then carried to the homesteads and stacked, with the tips pointing inwards, and the stems thus exposed to be dried; when completed the top of the stack is carefully covered in with mats.

Round. 344. *Round Ganja.*—In the manufacture of round ganja greater care is bestowed. A larger amount of the twigs and leaves are rejected. Instead of being arranged in a circle they are placed on the ground in a straight line and just below a bamboo bar on which the men rest their arms and thus support themselves while treading. Instead, however, of tramping they now roll twig by twig so as to force the resinous matter into the form of a thin sausage shape near the apex of the twig. This rolling is repeated several times, and the twigs even taken up in the hands and individually trimmed, superfluous leaves, &c. being picked out, and when loose the resin pressed into the desired form by the fingers.

Chur or rora. 345. *Ganja Powder or Chúr.*—When perfectly dry both the flat and round ganja are next bailed in a prescribed manner, and during this operation a certain amount of loose particles of the resinous matter falls off; this is known locally as chúr. Under the excise rules a separate rate is fixed for chúr. It is held to be more powerful than the round ganja, and therefore the duty on it is 4 rupees as compared with 3 rupees a seer on round ganja. The fragments which constitute chúr cannot be made to adhere, and although prepared at one and the same time with the pressed or rolled ganja and from the self-same plants, it is probable that these fragments exist in a slightly different chemical state, and probably more nearly resemble charas than ganja. Chúr is also known under the name of rorá.

Mr. E. T. Atkinson (in his "Himálayan Districts," p. 761) says of the ganja of the N.W. Provinces: "The ganja produced in Kumáon and Garhwál is considered

considered of little value, and is not, so far as I am aware, exported. The ganja consumed locally is imported from the lower districts. Two sorts of ganja are sold in these Provinces: the pattar and the bilúchar. The pattar is imported chiefly from Holkar's territories, and is of quality inferior to the Bengal ganja. It is purchased at from five to six rupees a maund in Indúr in the rough state," and "pays a duty of about four annas per maund on exportation to British territory." It is sold retail at from three rupees to four rupees a seer. The bilúchar variety is imported from Lower Bengal, and is sold at 10 rupees to 12 rupees a seer.

Bombay and the Central Provinces.

Imitations of ganja.

Although definite information cannot at present be obtained as to the details of the process of manufacture of ganja as followed in the Central Provinces and Bombay, it is probable that it differs but slightly from that narrated above as pursued in Bengal. Dr. Irving, in his "Materia Medica of Patna," however, informs us that there are two imitations of ganja, or perhaps more correctly, of charas. The one is obtained by evaporating the expressed juice of the plant, and the other an extract obtained by boiling the whole plant. To what extent these adulterants are sold separately or mixed with the pure drug it is difficult to learn, but as far as Bengal is concerned, it may confidently be stated that adulteration can alone take place when the intoxicant reaches the hands of the dealer. In the golás it is quite pure.

Expressed juice. 346.

Decoction. 347.

Mention of chúr, and of the extracts referred to by Dr. Irving, naturally lead to the consideration of:

Charas. 348.

(2.) *Charas.*—This may be defined as the resinous substance which naturally exudes from the leaves, stems, and fruits of the hemp plant (see No. 267) in more northern or higher regions, where the plant is accordingly grown in a colder climate than that of the ganja-producing districts of the plains. In another page (No. 336) it will be seen that Dr. Aitchison says that the resin collected from the leaves and flowers is in Turkistan called nasha—the charas of trade. Before being exported it is, however, very much adulterated, so that nasha and charas are practically two very different substances. Mr. Dalgleish informs the writer that at Yarkand-Kashgar the charas is collected as a fine greyish white powder by beating the flowering twigs over a coarse cotton cloth spread on the ground, The crop is reaped about November, and the powder stored in small 2 to 4 lb. bags. About May these are sold to the traders, who cut the bags open and spread out the now partially agglutinated powder on cloths under the sun. It softens and deepens in colour, and is hard pressed into bags or bales 1½ maunds in weight (a half pony-load) ready for exportation. The quality is judged of by the amount of oil seen through the degree of transparency in a fragment flattened on the hand until it is of the thickness of paper, or by rolling a small piece into a cord and exposing it to the sun for a few moments. The oil is sucked on to the surface of the cord, the charas deepens in colour; but if pure, on being broken it seems to be composed of minute granules of the appearance of pure steel. With age, the oiliness is sucked out of the charas, or by being exposed, it is then valueness. Charas is in Yarkand adulterated with linseed oil and a powder of the hemp leaves.

From the above description it would appear as if Yarkand charas was not the resinous exudation from the leaves and stems, as in Sind, Kashmir, &c., but a powder formed on the flowers similar to the chúr of Bengal (see No. 257), and the garda (No. 271) of the Punjáb. In Kumáon and Garhwál the cultivators who grow the plant as a source of fibre are said to rub the fruits between their hands so as to remove the resin. This is regarded as a form of charas, and the out-turn of an acre is said to be four maunds fibre, worth eight rupees, and three seers charas, six rupees. Of Nepál it is commonly reported that a very fine quality of charas known as momea is similarly prepared. (See Church's "Ed. Johnston's Chemistry of Common Life"; Spon's "Encyclop."; "O'Shaughnessy," &c.) Dr. Gimlette, Residency Surgeon, Katmandu, Nepál, writes to the author, however, that the word momea, as applied to charas, is unknown at the present day in the vicinity of the capital. Speaking of the modes of collecting charas, as practised in Nepál, Dr. Gimlette adds: "I have been unable to verity the accounts of the collection of charas by means of leather coats worn

Momea. 349.

by men, who run about among the plants; this may possibly occur on the northern frontier of Nepál. Within a radius of 50 miles of Katmandu, the extract is collected by rubbing the young flowering tops between the hands in situ; one man is able thus to collect in a day two tolas weight. Charas is sold in the Katmandu bazaar at two rupees, in the Tarai markets at three rupees, per tola."

Momea of Nepal. 350. It is a remarkable coincidence, however, that a drug *is* sold in the bazaars of Katmandu under the name of momea or mimea. This, Dr. Gimlette says, is not a preparation of hemp. He thus describes it: "Momea is a mixture of dhup, oil, and lymph, the latter specially induced in the human subject by a certain drug. The preparation is also brought from Tibet, where human fat is said to be used as an ingredient. This curious drug is given internally in cases of wounds and ulcers along with ghi; dose one masha." It is noteworthy, in connection with Dr. Gimlette's discovery regarding human fat used in the manufacture of Nepál momea, that amongst the ignorant classes of Northern India a superstition prevails that they may be captured and carried off to some distant land to be made into momea. This fact has been alluded to by various officers in their reports on the objections raised by the poorer classes against emigration. Speaking of this subject, Colonel D. G. Pitcher, in a report dated June 1882, writes: "The feeling of the native community on the subject of emigration is, for the most part, *nil*, or a ludicrous distorted image, in which the coolie hangs head downwards like a flying fox, or is ground in mills for oil." "The natives have in some parts of the country a strong belief that coolies are suspended head downwards to facilitate the extraction from them of oil." In a recent expedition into Kullu this same superstition was brought out in an alarming manner. (See p. 6, *Gazette*.)

Mumiai. 351. It seems probable that the word momea has been erroneously applied to hemp, and in partial support of this suggestion it may be added that the word mumiai is, in Afghanistan, applied to a substance which apparently has no relation to the narcotic of hemp. Ball, in his "Economic Geology," says of this substance: "In Afghanistan it is believed that there are several localities where bituminous products occur, as they are commonly sold as drugs in the bazaars of that country. According to Captain Hutton ('Cal. Jour. Nat. Hist., Vol. VI., 601'), a mineral pitch called 'mumiai' by the natives, which is used for external application, is found in the Shah Makhsud range. A substance supposed to be this same mumiai, otherwise called rock chetny, which was obtained by Lieutenant Conolly as an exudation from a fissure in a rock in Ghazni, was analysed by Mr. Piddington, who concluded, in spite of its savoury name, that it was composed of the excreta of birds, more probably of bats, mixed with salts of lime. There was no trace of bitumen or sulphur. In fact, this substance was no doubt similar, as regards its origin, to the reputed discovery of petroleum in the Madras Presidency." (Ball, page 126.)

Charas. Baden Powell ("Panjáb Products, pages 22, 104"), alludes to momyái as a black substance, obtained from Kashmir, consisting "principally of clay, which, however, burns feebly and softens slightly

Momyai. 352. to the flame of a lamp, giving out a peculiar empyreumatic odour." In the chapter devoted to Panjáb medicinal substances, he again alludes to momyai while speaking of a substance exhibited under that name: "This is in reality a dry mass of tar. Real momyai is said to be rarely met with; it is supposed to be of great efficacy in healing bones, and is in fact an 'osteocolla.' It is

353. said to come from Persia, where it exudes and floats on the surface of a certain spring, where it is collected and monopolised by the Government, who sell it

354. at a high price." Mr. Ribbentrop, Inspector General of Forests, showed the writer a substance which, in all probability, was mumea, or allied to mumea. This was procured in Chumba State, where it was found to exude from a crack on the face of a high rock.

There are thus numerous allusions to substance or substances known in the bazaars of India under the name momea, but in none of the published accounts of this drug is there the slighest reference to its being a product of Indian hemp, although in the early literature of that narcotic it is repeatedly stated that a pure waxy form of charas obtained from Nepál is sold under the name of momea.

Charas from Sind. 355. Charas is collected in Sind and in Central India by causing men to run through the hemp fields. They are said to be generally clad in leather aprons

to

to which the resin adheres, but in some cases are reported to have their bodies first oiled and then to run naked through the fields. In either case the charas thus collected is scraped off, and made into cakes, in which it is sold. The chief supply of charas to India comes, however, from the trans-Himálayan regions. Particulars regarding this trade will be found in a further page, but in concluding the present account of this form of the narcotic, the following extract may be here given from Mr. Baden Powell's "Panjab Products," in which, it will be seen, the substance there referred to is most probably more nearly related to chúr than to charas. It is prepared from the bhang-yielding plant:— Central India. 356. Trans-Himalaya. 357.

"There is a kind of charas called 'garda' which is much in use, and of this again there are three sorts:—'surka,' 'bhangra,' and 'khaki.' When the bhang has been gathered and placed in a store-house as soon as it is dry, persons go in with their faces covered with a thin cloth, which enables them to breathe without inhaling the dust which results from the process they perform. Next the heaps of dry bhang are covered over with a fine cloth, and the operators, putting their hands under the cloth, begin stirring about the bhang, and making hay of it. Soon a fine dust flies out, and filling the room, settles down on the surface of the cloth spread over the heaps. When all the dust has been shaken out and settled on the cloth, the cloth is itself taken out and shaken: a dust falls down, which is of the best quality, and of a reddish colour. This is collected and kneaded with a little water into a cake, and forms the best charas, which is called 'surkhai'; more frequently the dirt that is shaken off is of a greenish tint, like the bhang itself, and this collected forms 'bhangi charas.' Lastly, the powder which adheres to the cloths, and is scraped and shaken off, forms the worst kind, called khaki." Garda or Panjab Charas. 358. Surkhai, Bhangra, and Khaki. 359.

(3.) *Bhang, or Siddhi, Sabji and Sabzi.*—Apparently the wild plant is the chief source of this form of the drug, which consists of the mature leaves and in some parts of India of the fruits also. The resin is apparently not extracted from these and sold or used in that form; the leaves are directly employed in the manufacture of the preparations in which bhang constitutes the form of the narcotic. According to some writers the wild plant does not yield bhang (see Mr. Atkinson's "Himalayan Districts"). The comparative uniformity, throughout India, of the retail price of bhang, namely, 8 to 12 annas a seer in the provinces where duty is realized over and above the licenses to sell, and four annas (except in the North-West Provinces) where this is not the case, is of considerable importance when the disproportion in the revenue credited to Government from this article is taken into consideration. 360. Bhang

Indian Preparations from Hemp.

Forms of Indian Hemp.—As already explained there are three forms of this poisonous drug: (*a*) Ganja, the agglutinated female flowering tops and resinous exudation on these; (*b*) Charas, a resinous substance found on the leaves, young twigs, and bark; and (*c*) bhang or siddhi, the mature leaves, and in some parts of India the fruits also, and even the very young twigs, but not the stems. Ganja and charas are smoked, and bhang is either used in the preparation of the green intoxicating beverage, hashish, or in the manufacture of the sweetmeat known as májun (vulgarly májum). Bhang is much weaker than either ganja or charas, and by many is supposed to be much less injurious. It is sold in Bengal at from 4 to 8 or 12 annas a seer, whereas ganja and charas cost from 4 rupees to 25 rupees a seer. Bhang, being collected chiefly from the wild plant, is extensively used all over India, the bulk of the consumption entirely escaping duty. This is mainly due to the fact that it would be impracticable to hold a man responsible for the existence of a wild plant growing within a certain radius of his hut, and it would be impossible to prohibit him gathering, from such a plant, the daily quantity used by himself and family. This is precisely the state of affairs which prevails over a great part of India, and, indeed, on the lower slopes of the Himalaya and up to an altitude of 8,000 feet, the plant is often so plentiful as to be extensively used as bedding for cattle. The greatest difficulty exists, therefore, in regulating the consumption of bhang, but practically no such difficulty exists Smoking Mixtures. 361. Hashish. 362. Majun. 363. Prices. Bedding for cattle.

with regard to ganja and charas. The last-mentioned narcotics can be produced only from the cultivated plant, and the consumption can therefore be regulated by law. The Excise Act provides that licensed persons may cultivate the plant, prepare the narcotics, and retail these to the consumer. The right to vend is sold by public auction, a person purchasing thereby the sole right, for one year, to all or so many of the shops in a district. Any person, other than a licensed dealer, having in his possession more than a very small quantity at one time is liable to prosecution and fine. This system of farming the wholesale and retail shops exists all over India, Madras being an exception to the rule, since in South India no revenue whatever is credited to Government from these drugs. The administrative arrangements which are made in each province for levying excise duties on hemp will be found under the heading Narcotics.

The Fibre—Hemp.

Fibre. 364.

The reader is referred to the account given of the cultivation of the hemp plant in a preceding page. It will there be found that a considerable amount of imformation has been given as to the early experiments made to extend the cultivation in India of Cannabis sativa as a source of fibre; a possible still further development has also, to a certain extent, been dealt with. It has been urged that the regions where the plant is grown for its narcotic, ganja, should be carefully distinguished from those where the plant may be found to form fibre. But an equally important fact remains to be investigated and thereafter clearly kept in view, namely, the age of the plant and season of the year when the fibre is at its best, in both the temperate and tropical regions of India. It cannot be disguised that the defects complained of in many of the reports on Indian hemp cultivation, against the quality of the fibre produced, are traceable to ignorance as to the period when lignification is reached by the Indian plant. The season of sowing, period of repeating, and modes of culture, practised in Europe have, appareutly, been forced on the plant in India, and the suggestion is accordingly offered that the brittle character complained of, against the resulting fibre, may have been due to the fact of the plant reaching in India the mature state of the fibre at an earlier stage of its growth than in European countries. Thus, for example, it is reported that the plants experimented with on the plains of India, at Saharanpur, grew vigorously, attained a height of 12 feet, and gave every promise of proving successful. When reaped, Dr. Falconer, however, reported that "the hemp-fibre did not retain the strength or flexibility which characterise it in the Himalayas." Similar results were obtained at Agra and in various parts of Bengal. The chemistry of fibre and of the process of fibre-forming within the plant has, during recent years, reached a high development. To arrive at a definite understanding as to whether the plains of India can or cannot produce good hemp, it would be necessary to carry out a series of systematic experiments in certain selected districts in each province. The seed would have to be sown and the plant cultivated according to a uniform and pre-arranged plan. From a certain stage, say after the plants had attained a height of two feet, a certain number of the plants from each field would have to be microscopically and chemically examined once a fortnight, right through their subsequent growth, or until in each locality the period when lignification was reached by the plants had been determined. It would also be desirable, in such experiments, to make several sowings, so as to determine the best period for sowing, since much would depend upon the cultivation being so regulated that the fibre would reach maturity during the period of the year best suited to the development of fibre. Without some such experiments being performed we must remain in ignorance with hemp as with flax, whether or not the peculiar climate and soil exists in India on which either of these fibres could be produced on a commercial scale. Up to the present day, the experiments which have been made have either failed to discover such regions or were imperfectly conducted, for, with the exception of certain limited tracts of the Himalayas, no part of the plains of India can be said to have been discovered in which there is the least hope of hemp or flax cultivation becoming of much importance (*see* Remarks as to Hemp in Godavery District, No. 339.)

When mature.

Lignification.

Experiments to be performed in India.

In

In portions of the North-West Himàlaya the hemp plant has been cultivated for its fibre for a very long time. Mr. Atkinson gives a brief but practical account of this industry in his "Himàlayan Districts" (p. 799). "The possibility," says that author, "of attaining success in the cultivation of hemp in these provinces was pointed out by Dr. Roxburgh as early as 1800, and on the cession of these provinces, skilled Europeans were sent to carry on experiments in the Muradabad and Gorakhpur districts. In Garhwal and Kumaon its cultivation was encouraged, and for many years the East India Company procured a portion of its 'annual investment from the Kumaon hills in the shape of hemp.' With the abolition of the Company's trade the cultivation languished, and is now entirely dependent on the local demand, which, however, is by no means small." "The male plant yields only fibre from which the bhangela cloth of Garhwal is manufactured; also called kothla, bora, and gaji, and the ropes (sel) for bridges."

Separation of the Fibre.

Messrs. Duthie and Fuller, speaking of the hemp fibree of these provinces, say that after harvest "the stalks are then laid in water to promote a fermentation which will allow the bark to strip easily; on being taken out they are beaten with mallets to loosen the bark, which is then detached by hand in strips, and, after a second beating, breaks up into a fibre, which is made up into hanks for sale. In some places the fibre is boiled in potash and bleached before spinning. The principal things manufactured from it are hemp cloth (bhangra or bhungela), and the ropes which are used for the swing-bridges over hill-streams. The cloth makes an admirable material for sacks, and is largely used in the grain trade on the Nepal frontier; and latterly, in the export of potatoes from Kumaon. It also furnishes a large portion of the hill population with a characteristic article of clothing—a hemp blanket, worn like a plaid across the shoulders, and fastened in front with a wooden skewer."

Defects of the Indian.

It is commonly stated by European writers that the fibre from the male plant is superior to that obtained from the female. It is urged that particular care should be taken to strip the plant in dry weather; should the fibre get wet it is certain to heat and get almost totally spoiled. The method of platting the fibre into long tails, as pursued by the hill tribes of India, lessens the fibre very much, since it increases the labour in cleaning it, each hank requiriug to be opened out by the hand.

Hemp Substitutes. 365.

Hemp Substitutes.—Hemp is mainly, if not entirely, employed in the manfacture of ropes, twine, and nets. As has already been urged, care must be taken, however, to distinguish the true hemp fibre from the numerons substitutes for it which are often commercially grouped with the true article. Thus, for example, we have in India Sunn-hemp (Crotalaria juncea), Bowstring-hemp (Sanseviera zeylanica), and Manilla-hemp (Musa textilis). In European commerce there are, besides these several other fibres, known as hemps, such as Canada-hemp (Apocynum cannabinum), Kentcky-hemp Jabbalpur-hemp (also Crotalaria juncea (Urtica canadensis and U. cannabina, &c.).

European hemp. 366.

European True Hemp.—Russia, even to the present day, holds the first place among hemp-producing countries, although, since Russian hemp first became an article of extensive demand, nearly every country in the world has attempted the cultivation of the plant and the manufacture of its own ropes and twine, Where this competition proved comparatively hopeless, substitutes were brought forward, and at the present day the most extensively-used fibres in the rope trade may be said to be hemp, coir (or the fibre from the outer layer of the cocoa-nut), Manilla-hemp, cotton, and sunn-hemp. Italy produces the finest hemp; France is, perhaps, next in importance, then Great Britain, Servia, Germany, and of Asiatic countries, China is reputed to produce good hemp.

Indian Foreign Trade in Hemp.

The following figures as to the value of the Indian trade in "hemp" have been extracted from the "Statement of the Trade and Navigation of British

India," regarding hemp, but the bulk of the imports of raw hemp fibre are, in all probability, Manilla hemp, and of the exports sunn-hemp :—

—	—	Foreign Hemp Imported.	Foreign Hemp Exported.	Indian Hemp Exported.
		Rs.	Rs.	Rs.
Raw hemp. 367. Raw Hemp	1881–82	1,10,875	—	5,59,112
	1882–83	1,82,993	—	4,30,325
	1883–84	1,76,765	—	6,85,316
	1884–85	2,14,118	—	5,82,679
	1885–86	1,96,052	—	9,88,825
Manufactures. 368. Manufactured Hemp (excluding cordage.)	1881–82	10,179	4,182	1,409
	1882–83	27,090	8,857	3,176
	1883–84	32.570	4,548	6,510
	1884–85	41,356	150	3,129
	1885–86	42,810	323	3,205
Cordage. 369. Cordage and rope, excluding jute, but otherwise the bulk probably Manilla Hemp and true Hemp	1881–82	3,22,485	24,886	3,25,178
	1882–83	4,31,693	15,586	2,84,106
	1883–84	3,90,584	11,198	4,92,068
	1884–85	3,52,413	13,076	3,53,389
	1885–86	3,24,519	7,437	3,28,320

FOREIGN Trade in Manufactured and Unmanufactured Hemp, excluding Cordage.

YEAR.	Imports.	Exports and Re-exports.
	Value.	Value.
	Rs.	Rs.
1881–82	1,21,054	5,64,703
1882–83	2,10,083	5,42,358
1883–84	2,09,335	6,96,374
1884–85	2,55,474	5,85,958
1885–86	3,38,862	9,92,353

Imports. 370.

DETAIL of Imports, 1885–86.

Province into which Imported.	Value.	Country whence Imported.	Value.
	Rs.		Rs.
Bengal	1,33,235	United Kingdom	83,431
Bombay	1,01,600	China	1,23,474
Madras	1,183	Phillipines	2,609
Sind	2,844	Straits Settlements	17,827
		Other Countries	11,521
TOTAL Rs.	2,38,862	TOTAL Rs.	2,38,862

Exports. 371.

DETAIL of Exports, 1885–86.

Province from which Exported.	Value.	Country to which Exported.	Value.
	Rs.		Rs.
Bengal	3,11,551	United Kingdom	6,78,607
		Belgium	2,56,566
Bombay	6,31,444	Persia	11,438
		Arabia	15,698
Madras	49,358	Other Countries	30,044
TOTAL Rs.	9,92,353	TOTAL Rs.	9,92,353

It has been found impossible to give the quantities, since the raw fibre is expressed in weight, cloth in pieces, and rope in balls of various lengths and weights.

Oil.

Oil.—The seeds, when expressed, yield a pale, limpid oil. They contain of this oil from 25 to 34 per cent. This oil is at first greenish or brownish-yellow ; but the colour deepens when it is exposed to the air. The flavour is disagreeable, but the odour is mild. It is, however, said to make a very bad-smelling and deep-coloured boiled oil, and on this account it is never used in England, although extensively so in East and North Europe as a paint and varnish oil. In Russia it serves, in a great measure, the purpose of lamp-oil, but is chiefly employed in the manufacture of soft-soaps, inferior to that from linseed oil. It has a specific gravity of 0·9252 at 15°C.; it thickens at—15°C., and solidifies at—25° to—27·7C. It disolves in boiling hot water and in 30 parts of cold alcohol.

Hemp seed oil. 372.

Medicine.

Medicine.—The various forms of the drug have already been described, namely, bhang, ganja and charas. Ganja, or the dried flowering female tops, constitute the officinal parts in European pharmacy. From these an alcoholic extract is prepared, known as Extractum Cannabis Indicæ, and from this a Tincture is also made.—The use of Indian-hemp in European practice has greatly decreased of late years, owing to a feeling of insecurity as to the quality of the article. It is commonly recorded that no reliance can be put upon the uniformity in strength, The writer, at a meeting of the Royal Pharmaceutical Society of Great Britian, recently expressed the opinion that the heavy fiscal restrictions now imposed on Bengal ganja had, in all probability, diverted the export trade from Bengal to Bombay, so that, instead of the carefully-cultivated Bengal article finding its way to Europe, the much inferior, but infinitively cheaper, ganja of Bombay and the Central Provinces was, in all probability, that which was now used in Eropean Pharmacy. The "Chemist and Druggist," commenting on this subject shortly after, recomended the suggestion as worthy of attention, and added:—"The price of Bengal ganja may be prohibitive, but the whole subject should be considered by authorities." There would seem little doubt that the high reputation of the drug once enjoyed might be recovered by greater care in selecting the article, but there is, perhaps, no other commodity in India that is produced in a larger number of forms and qualities, or which, in the hands of the retail dealer, is subjected to a greater degree of adulteration. The only guarantee an exporter can have is to purchase his ganja direct from the Government golas of Bengal, not even allowing the article to pass through the hands of a wholsale ganja-dealer or "middle-man" of any kind. If the article be shipped under a pemit direct from the gola it is believed little complaint would be raised as to the uniformity in strength, but none but that which is registetered as of the first quality should be purcahsed for medinal purposes. From what the writer has been able to learn, it would be even preferable to use for European Pharmacy the chur or the dust obtained on packing and handling round ganja rather than round ganja itself; flat ganja should be resorted to with caution, and charas, or momea, should never be employed, nor round ganja in which ripe fruits are found with the flower heads.

Medicine. 373.

Indian hemp.

Extract Indian hemp 374.

Tincture. 375.

Chur or round Ganja best suited for Pharmacy.

Flat Ganja and Chara should be avoided.

Medicinal Properties and uses of Indian Hemp—

The Pharmacopœa of India, describes the drug as primarily stimulant, and secondarily anodyne, sedative, and antispasmodic. It is also said to be narcotic, dieuretic, and parturifacient. It has been used with advantage in tetanus, hydrophobia, delirum tremens, ebrietas, infantile convulsions, various forms of neuralgia, and other nervous affections, It has also been employed in cholera, menorrhagia, and uterine hœmorrhage, rheumatism, hay fever, asthma, cardiac, functional derangement, and skin diseases attended with much pain, and pruritus. In lingering and protracted labours, depending upon atony of the uterus, it has been employed with a view of inducing uterine contractions.

It is admitted by most Indian physicians to be of special merit in the treatment of tetanus and cholera, and has not the injurious after-effects (constipation and loss of appetite) which but too frequently result from the use of opium. Its action is, however, very similar to that of opium, and it is accordingly stated that a habitual opium-eater may take large quantities of hemp without injurious consequences.

Sir William O'Shaughnessy was the first European writer to draw prominent attention to the peculiar properties and actions of the hemp-narcotics. He experimented with these in Calcutta and published his results. The reader is

referred to his "Bengal Dispensatory" and to a "Memoir on the preparations of Indian hemp," in the Transactions of Medical and Physical Society of Calcutta for 1839, and to two papers in the "Journal of the Asiatic Society," Vol. VIII., of the same year. Shortly after the appearance of these most exhaustive accounts, the drug began to be experimented with in Europe.

Ainslie, in his "Materia Indica," 2nd Vol., gives an interesting account of the drug, and, according to him, the majun of South India, in addition to the ingredients of the Bengal article, contains datura and nuxvomica. Dr. Stocks says that the best form of bhang met with in Sind is that known as bubakai, from the town of Bubak near Lake Manchhar. He further adds, that the majum of Sind is made up of some 20 to 30 different ingredients, of which datura and opium are frequent. In some parts of India a beer is brewed with bhang, and this, together with bhang itself, majum and other preparations, are often employed in Native pharmacy.

Professor Christison published the following valuable remarks, derived from his personal experience with this drug:—"I have for some years," he observes, "used a very good alcoholic extract, sent to me from Calcutta 20 years ago, and still as powerful as ever to subdue pain, obtain sleep, and put an end to spasm in circumstances under which morphia either did not suit or was objected to by the patient, and after wide experience with it I am quite satisfied that it is an excellent substitute for it, if given in sufficient doses The difficulty is, to be always sure of the quality of the extract, or rather of the ganja from which the extract is obtained. I have known two grains of my alcoholic extract, given in the form of tincture, put an end, promptly and permanently, to the agonising pain caused by bilary calculus impacted in ducts; and there can be no more unequivocal test than this of the potency of an anodyne. I have long been convinced, and new experience confirms the conviction, that for energy, certainty, and convenience, Indian hemp is the next anodyne hypnotic and anti-spasmodic to opium and its derivatives, and often equal to it." Dr. Christison considers that a well-prepared alcoholic extract is the best of all forms for use, but it requires to be prepared from ganja, not too old, collected in the right district, and at the right season. The ordinary resin (charas) is generally very impure and untrustworthy." (Pharm., India).

Uniformity in quality.

The early writers express almost the same opinions as were arrived at by the modern European physicians. According to the author of "Makhzan":—"The leaves make a good snuff for deterging the brain; their juice applied to the head removes dandriff and vermin; dropped into the ear it allays pain and destroys worms; it checks the discharge in diarrhœa and gonorrhœa, and is diuretic." The powder of the leaves is applied externally to fresh wounds and sores, and is used to promote granulation; a poultice of the whole plant is applied to local inflammations, erysipelas, neuralgia, &c. The dose of the leaves is 48 grains when administered internally." (Makhzan, Article Kinnab, *see* Dr. W. Dymock, Mat. Med. West India).

The medicinal properties of hemp, in various forms, are the subject of some interesting notes by Mirza Abdul Russac:—"It produces a ravenous appetite and constipation, arrests the secretions, except that of the liver, excites wild imagining, a sensation of ascending, with forgetfulness of all that happens during its use, and such mental exaltation, that the beholders attribute it to supernatural inspiration.

Of its utility as an external application in the form of a poultice, with milk, in relieving hœmorrhoids, and internally in gonorrhœa, to the extent of a quarter drachm of bhang." He further states that the habitual smokers of ganja generally die of diseases of the lungs, dropsy, and anasarca; so do the eaters of majun and smokers of siddhi, but at a later period. The inexperienced, on first taking it, are often senseless for a day, some go mad, others have been known to die.

Leaves. 376.

Dr. U. C. Dutt says, that according to the Sanskrit writers:—"The leaves of Cannabis sativa are said to be purified by being boiled in milk before use. They are regarded as heating, digestive, astringent, and narcotic." "In sleeplessness, the powder of the fried leaves is given in suitable doses for inducing sleep and removing pain."

Dysentery.

Special Opinions.—§ "Used as anodyne, antispasmodic, diruetic; leaves may be employed in dose of 20 grains" (Assistant Surgeon, Nehal Sing, Shaharanpur). "During the last twelve months I have used Cannabis sativa with great success in the treatment of acute dysentery; similar results were obtained by other medical

medical officers of this station, who tried it at my request. The dose was, of the tincture, 15 or 20 m., three times a day (Surgeon S. F. Rennie, Cawnpore.) "I have found a poultice of the bruised fresh leaves, slightly warmed, very useful in affections of the eye, attended with photophobea. Natives also use the poultice in piles" (Assistant Surgeon Bhagwan Dass (2nd Punjab). "The resin collected from the leaves and flowers in Turkestan is called Nasha, and this ought to be the Charas of the trade, but it is terribly adulterated. The plant is called in Turkestan kandir, and the oil kandir yak. The oil extracted from the seed is in Kashmir considered as a valuable remedy, applied by rubbing in rheumatism" (Surgeon-Major F. E. T. Aitchison, Simla). "Used in the form of 'sidhi' in small quantities, it is a very good stomachic tonic, useful in atonic dyspepsia and diarrhœa. In large quantities, exhilarant at first, depressing subsequently. Long continued use of ganja is a prominent cause of insanity" (Civil Surgeon D. Basu, Faridpur). "Used to produce sleep in certain cases in which opium is contra-indicated. It does not induce nausea, constipation, or headache as opium does. Valuable as a remedy for sick headache, and especially in preventing such attacks. It removes the nervous effects of a malady. Useful in malarial, periodical neuralgias. Valuable in the treatment of the sleeplessness and restlessness of acute mania, in whooping-cough, and in asthma, in dysuria, and in relieving pain in dysmenorrhœa" (Dr. E. G. Russell, Superintendent, Asylums, at Presidency General Hospital, Calcutta). "Commonly used as a narcotic; a few grains of the leaves called siddhi, rubbed in with cardamon and other spices, to allay pain; taken as a drink habitually, by many, for intoxicating purposes; may be used as an anodyne; it increases appetite; is an aphrodisiac; and increases the activity of the brain, producing better flow of thoughts, and deep meditation, but often wild reveries and causeless laughter. A small quantity of the leaves, mixed with other drugs and spices, forms an useful compound in diarrhœa and indigestion of children" (Assistant Surgeon Shib Chunder Bhattacharji, Chanda, Central Povinces). "The leaves, which are known as bhang, are used to check diarrhœa; an extract is prepared from them; it is made into confection, and used for narcotic purposes" (Surgeon-Major Robb, Civil Surgeon Ahmadabad). "Used for asthma and in tetanus, dose ¼ to 2 grains, with sugar well fried in ghi and mixed with black pepper, given, in cases of chronic diarrhœa, with poppy seeds in dysentery, with asafœtida in hysteria" (Surgeon W. Barren, Bhuj, Cutch). "Very often used by natives in some parts of this Presidency as an aphrodisiac, and, I believe, in some cases, successfully" in the form of 'Majun' *i.e.*, a kind of pill-mass containing various drugs. (Surgeon D. N. Parakh, Bombay). "The leaves, made into a poultice, used in orchitis; also dried leaves, warmed, and used for formentation" (Civil Surgeon S. M. Shircore, Murshedabad). "Used frequently by all hospital assistants, particularly for asthma and other paroxymal affections. In cases of chronic colic I have found the extract in one-grain doses with ¼ grain of Ipecac. to produce wonderful effects" (Doyal Chunder Shome, Campbell Medical School, Sealdah, Calcutta). "More commonly used in this country to produce intoxicating effects, than for its medicinal properties in smaller doses" (Dr. G. Price, Civil Surgeon, Shahabad). "It is also used in the form of tincture for checking ague fits, and is employed by native physicians in the form of electuary as an aphrodisiac, in cases of impotence, spermatorrhœa, and incontinence of urine. Taken in the form of bhang it acts on the kidneys as a powerful diuretic, and on the liver as a mild cholagogue" (Civil Surgeon F. H. Thornton, B.A., M.B., Monghir). "Dried tender leaves and flowering tops with sugar, black pepper powder, and with or without opium, proves highly beneficial in dysentery" (Civil Surgeon E. W. Savinge, Rajamundry, Godaveri District).

Affections of the eye. Piles. Nasha. 377.

Oil used in rheumatism.

Acute mania.

Hysteria.

Orchitis.

Asthma. Chronic cholic.

Ague fits. Impotence.

Chemical Composition.—"The most interesting constituents of hemp, from a medical point of view, are the resin and volatile oil.

CHEMICAL COMPOSITION.

"The former was first obtained in a state of comparative purity by T. and H. Smith, in 1846. It is a brown, amorphous, solid, burning with a bright white flame and leaving no ash. It has a very potent action when taken internally, two-thirds of a grain acting as a powerful narcotic, and one grain producing complete intoxication. From the experiments of Messrs. Smith it seems impossiple to doubt that to this resin the energetic effects of Canabis are mainly due.

"When water is repeatedly distilled from considerable quantities of hemp, fresh lots of the latter being used for each operation, a volatile oil, lighter than water, is obtained together with ammonia. This oil, according to the observa-

tions of Personne (1857) is amber-coloured, and has an oppressive, hemp-like smell. It sometimes deposits an abundance of small crystals. With due precautions, it may be separated into two bodies, the one of which, named by

Cannabene. 378.

Parsonne Cannabene, is liquid and colourless, with the formula $C_{18}H_{20}$, the other, which is called Hydride of Cannabene, is a solid, separating from alcohol in platy crystals, to which Personne assigns formula $C_{18}H_{22}$. He asserts that Cannabene has indubitably a physiological action, and even claims it as the sole active principle of hemp. Its vapour, he states, to produce, when breathed, a singular sensation of shuddering, a desire of locomotion, followed by prostration, and sometimes syncope. Bohling, in 1840, observed similar effects from the oil which he obtained from the fresh herb, just after flowering, to the extent of 0·3 per cent.

It remains to be proved whether an alkaloid is present in hemp, as suggested by Preobraschensky.

"The other constituents of hemp are those commonly occurring in other plants. The leaves yield nearly 20 per cent. of ash.

"As to the resin of Indian hemp, Bolas and Francis, in treating with nitric acid, converted it into Oxycannabin, $C_{20}H_{20}N_2O_7$. This interesting substance may, they say, be obtained in large prisms from a solution in methylic alcohol. It melts at 176°C., and then evaporates without decomposition; it is neutral. One of us (F.) has endeavoured to obtain it from purified resin of charas, but without success" (Fluck. and Hanb., Pharmacog., page 549).

Dr. Dymock (in his 2nd Ed. of the Materia Medica of Western India) goes into considerable detail on the chemistriy of this drug. Preobraschensky discovered in China haschisch, a volatile alkaloid, which he believed to be identical with nicotine. Dragendroff and Marquiss suggested that this may have been derived from tobacco mixed with the beverage. Siebold and Bradbury, while concurring with this explanation, announce their discovery of an alkaloid perfectly distinct from nicotine; they give it the name of Cannabine. Dr. Hay, some time before, published his conviction that hemp contained several alkaloids, the principal one being a substance he named Tetano-cannabine. More recently to all these published results of the chemical investigation of the narcotic resin of Cannabis sativa, Drs. Warden and Waddel, of Calcutta, have failed to discover the principle alluded to by Dr. Hay. But they obtained, by the destructive distillation of the alcoholic extract, an amber coloured oil. "This oil had a mildly empyreumatic odour, which was distinctly tobacco-like. Its taste was warm, aromatic, and somewhat terebinthinate. The oil contained phenol, ammonia, and several other of the usual products of destructive distillation.

"The nicotine-like principle contained in this oil appeared to be an alkaloid. It formed salts, which evolved a strong nicotine-like odour when acted on by alkalies. But physiologically it was found to be inert, and therefore was evidently not identical with nicotine." (Ind. Med. Gaz., Dec. 1884.)

Food.

Food. 379.

Food.—Messrs. Duthie and Fuller, writing about the Himalayan tracts within the North-Western Provinces, say that the seed is not uncommonly roasted and eaten by the hill men, and that after the oil is expressed, the oil-cake is given to their cattle. Dr. Stewart writes, that on the Sutlej the seeds are roasted and eaten in small quantites with wheat.

Domestic and Industrial Uses.

Domestic. 380.

Cannabic Composition.—"This material for architectural decoration is described by Mr. B. Albans to have a basis of hemp amalgamated with resinous substances, carefully prepared and worked into sheets of large dimensions. Ornaments in high relief, and with great sharpness of detail, are obtained by pressure of metal discs, and they are of less than half the weight of papier maché ornaments, sufficiently thin and elastic to be adapted to wall surfaces, bearing blows of the hammer and resisting all ordinary actions of heat and cold without change of form. Its weather qualities have been severely tried in Europe, as for coverings of roofs, &c., remaining exposed without injury.

This composition is of Italian origin, and in Italy it has been employed for panels, frames, and centres. It is well fitted to receive bronze, paint, or varnish; the material is so hard as to allow gold to be burnished after gilding the ornaments made of it" (Ure., I., 611).

EAST INDIA (OPIUM)—NORTH-WEST PROVINCES.

RETURN to an Address of the Honourable The House of Commons, dated 10 March 1893;—*for*,

"RETURN of all CORRESPONDENCE between the INDIA OFFICE and the GOVERNMENT of INDIA with regard to Confidential Circular, No. 1, of 1892, issued by the Board of Revenue of the North-West Provinces and Oudh."

India Office,
29 March 1893.

A. GODLEY,
Under Secaetary of State for India.

(*Mr. Caine.*)

Ordered, by The House of Commons, *to be Printed*,
28 *March* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

CONTENTS.

		PAGE.
Letter from Government of India, Finance and Commerce Department, No. 39, dated 1st February 1893.	Consumption of Opium in unlicensed places in North-West Provinces and Oudh.	3
Despatch from Secretary of State, No. 35, Revenue, dated 16th March 1893.	Reply to the above - - - - -	9

OPIUM.—CORRESPONDENCE regarding the CONFIDENTIAL CIRCULAR issued by the North-West Provinces and Oudh, Board of Revenue, No. 1 of 1892.

LETTER from the Government of India (Finance and Commerce Department —Opium) to the Secretary of State for India, No. 39, dated the 1st February 1893.

My Lord,

WITH reference to the letter from Mr. W. S. Caine, dated the 23rd November 1892 (copy enclosed), received with a letter from Sir Charles Bernard, dated the 25th November 1892, regarding the issue of a Confidential Circular by the Commissioner of Excise in the North-Western Provinces and Oudh on the subject of opium-smoking dens in those Provinces, we have the honour to report that the Confidential Circular No. 1 of 1892, dated 26th July, referred to in Mr. Caine's letter, was issued by the Excise Commissioner for the North-Western Provinces and Oudh. This Circular was issued under the following circumstances.

2. In our Resolution No. 4033, dated the 25th September 1891, a copy of which was forwarded to your Lordship's predecessor with our Despatch No. 289, dated the 14th October 1891, orders were issued prohibiting the consumption of opium or preparations of opium in any form on the premises of licensed shops. Certain facilities and a certain amount of preparation are required for the smoking of opium or compounds of opium, and it was anticipated that the prohibition of consumption on the premises of the licensed shops might lead to places other than licensed shops being resorted to for the smoking of opium or its preparations, and that dealings in illicit opium would be likely to occur in such places. Nevertheless it was decided to run the risk involved, and to trust to local governments to adopt the preventive measures best calculated to minimise it.

3. The Government of the North-Western Provinces and Oudh decided to give effect to the prohibition from the 1st October 1892, and, as a first step, the Excise Commissioner of those Provinces issued a Circular, dated the 28th April 1892, intimating the decision of Government to district officers. The Excise Commissioner further stated in this Circular that licenses for the manufacture and sale of madak, chandu, &c., would be granted where they then existed, and where it was thought necessary to maintain them. At the same time, in order to place an obstacle in the way of the establishment of smoking dens in private houses, the maximum quantity of any preparation of opium which might be legally possessed was reduced from three tolas to one tola.

In a later Circular, dated the 26th July 1892, the Commissioner of Excise informed district officers that no new shops for the sale of madak and chandu would be licensed for the ensuing year, but that where it was thought that the closing of existing shops would certainly lead to an increased consumption of illicit opium, the licenses then in force might be renewed for another year, subject to the restrictions regarding consumption on the premises laid down in the previous Circular of the 28th April. Under the orders of the Board of Revenue, these instructions were supplemented by a Confidential Circular No. 1 E., bearing the same date, namely, the 26th July 1892, which is the Circular referred to in Mr. Caine's letter. The object of this Circular was to impress on district officers the necessity of exercising supervision and control over the unlicensed places of resort for the smoking of madak and chandu, the opening of which was believed to be inevitable under the new system, and which, as the law stands in the North-Western Provinces and Oudh, the police

have no power to suppress. Such supervision is obviously necessary, both on general grounds and in order to prevent an increased surreptitious consumption of illicit opium. The Circular was in no way designed to encourage the use of opium, and could not have that effect. It was marked "Confidential" because it was undesirable that the public should learn that an unlicensed house could be resorted to for the smoking of opium and its preparations without breaking the law. A public intimation that the authorities have no power to prohibit or prevent the use of unlicensed premises as a place of resort for smoking opium would have encouraged the open establishment of unlicensed premises for the purpose. A copy of each of the Circulars to which we have referred is enclosed.

4. The Lieutenant Governor of the North-Western Provinces and Oudh, however, considers that the Confidential Circular is open to misinterpretation, and he has accordingly asked the Board of Revenue to withdraw it and to substitute instructions pointing out the necessity for keeping a strict watch over places at which opium-smokers congregate, in order to guard against attempts to evade the law. The Lieutenant Governor's action is approved by us.

5. We will continue to watch the results of the experiment of prohibiting the consumption of opium and its preparations on the premises of licensed shops, and we are anxious to give the system a full trial on an extended scale. In the Presidency Town of Madras the use of unlicensed premises for the consumption of opium is illegal under the operation of a local law. The Madras Government were of opinion that this provision of the law was attended with real hardship to a number of people, and recommended that licenses should be granted for the consumption of opium at a few places apart from premises licensed for the sale of opium and its preparations. We did not sanction this request, as we were anxious to give the experiment a further trial before agreeing to any modification of the conditions under which it was being carried on. A copy of the correspondence with the Government of Madras on this subject is enclosed for your Lordship's information.

6. Under the circumstances explained in this Despatch, we trust your Lordship will agree with us that there has been no attempt to evade the operation of the rule prohibiting the consumption of opium or its preparations on the premises, and no attempt to push the sale of intoxicants for the sake of the revenue they produce.

We have, &c.

(signed) *Lansdowne.*
Roberts.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. B. Pritchard.

Government of India, Finance and Commerce Department.

Enclosure of Despatch, No. 39 of 1893, dated 23rd November 1892.

Demi-official from *W. S. Caine*, Esq., to *G. Russell*, Esq., M.P., India Office.

IT will be my duty when the House meets to invite your attention to a confidential Circular No. 1 of 1892, dated 26th July 1892, issued by the Commissioner of Excise for the North-Western Provinces which appears to me to be the most barefaced evasion of a Government order that I have ever met with, even in India.

The Government with a flourish of trumpets announce that opium-smoking dens throughout India will be closed, and then issue a "Confidential" Circular instructing Commissioners and Collectors "to make no effort to suppress them" so long as they use licit opium. Yet I am rebuked for saying that the Government of India drive the sale of intoxicants for the sake of the revenue they produce.

CIRCULAR MEMO. No. 1 E. -II. -211, dated 28th April 1892.

From *T. Stoker*, Esq., Commissioner of Excise, North-Western Provinces and Oudh, to all District Officers, North-Western Provinces and Oudh.

WITH reference to your reply to this office General Letter No. 3909 E.-II. -21, dated 17th November 1891, I have the honour to inform you that after the current year the consumption of opium and the preparations of it in the premises licensed for sale thereof will be absolutely prohibited.

2. Licences for the manufacture and sale of chandu, madak, &c., will be granted where they exist at present and it is thought necessary to maintain them.

3. The amount of chandu and other preparations of opium which may be legally possessed without a licence will at the same time be reduced from three tolas to one tola. Possession of unprepared opium will as before remain legal up to three tolas.

4. Information of this intended change should be given to contractors and others interested.

5. If you propose to grant chandu and madak licences next year, you should report a soon as practicable to this office for information.

CRCULAR No. 4 E., dated 26th July 1892.

From *T. Stoker*, Esq., Commissioner of Excise, North-Western Provinces and Oudh, to all Commissi ners and District Officers, North-Western Provinces and Oudh.

IN continuation of my Circular Memo. No. 1-II.-21-1, dated 28th April 1892, I am desired to inform you that it has been decided by the Board of Revenue that no new shops for the sale of chandu and madak should be licensed for the coming year, but that where you think the closing of existing shops will certainly lead to an increased consumption of illicit opium, existing licences may be renewed for next year should you think it advisable to do so, subject to the restrictions laid down in my Circular Memo. above quoted.

No. 1 E., dated 26th July 1892 (Confidential).

From *T. Stoker*, Esq., Commissioner of Excise, North Western Provinces and Oudh, to all Commissioners and Collectors in the North-Western Provinces and Oudh.

YOU are already aware that henceforth the chandu and madak smoking is absolutely prohibited on the premises licensed for the sale of the drug. It is impossible to doubt that this prohibition will be followed by the opening in many places of unlicensed places of resort where smokers can obtain the facilities which they require, and that such places will have to be kept under observation both for general reasons and also with a view to prevent the use of illicit opium.

As the law now stands, the authorities have no power to suppress consumption on premises where opium or its preparations are not sold. There is nothing in the law to prevent any one opening a saloon for the accommodation of opium-smokers who bring their own chandu. He can supply pipes and lamps and service, and charge a fee for their use, and the law cannot touch him unless he is detected selling opium or its preparations, or found in possession of more than the legal quantity. On this point the opinion of the Board is that it is not altogether advisable that such places should be suppressed. Collectors should watch such establishments carefully so as to prevent the sale thereat of illicit opium. The known conditions of chandu-smoking render the maintenance of some common place for the consumption of the drug an almost absolute necessity. No effort should be made to suppress such places, as it is better that they should be known and thus be liable to supervision.

No. 1086 (Revenue), dated 22nd October 1892.

From *C. A. Galton*, Esq., Secretary to the Government of Madras, Revenue Department, to the Secretary to the Government of India, Finance and Commerce Department.

ADVERTING to the correspondence ending with my letter, dated 9th December 1891, No. 1173, I am directed to submit, for the orders of the Government of India, the marginally-noted Proceedings of this Government relative to certain representations made by and on behalf of certain opium-smokers in the town of Madras, and to request that, in the circumstances explained in paragraph 5 of the Proceedings, the sanction of the Government of India may be obtained for the recommendation made in the concluding sentence of that paragraph, viz., to permit this Government to grant a few licences in the Presidency Town for the consumption of opium in certain selected places apart from opium shops.

G. O. dated 22nd October 1892, No. 1085.

EXTRACT from the Proceedings of the Government of Madras, Revenue Department, No. 1085, dated 22nd October 1892.

Read again the following :—

G. O., dated 27th May 1892, Mis. No. 2597 (Revenue):—

Read the following:—

No. 29, dated 4th May 1892.

From Colonel *H. W. H. Cox*, Commissioner of Police, Madras, to the Chief Secretary to the Government of Madras.

I HAVE the honour to inform you that I have this day received an application from S. V. Ragavulu Chetty and E. Ruthnam Moodelly, opium farmers, for a licence under Section 35, City Police Act (Madras Act III. of 1888), for the consumption of intoxicating drugs at No. 5, Thaheer Sahib Baugh, Triplicane, and that I have declined to accede to their request on the ground that I should, by granting it, practically nullify one of the conditions under which the licence has been granted to applicants by the Salt and Abkari Department, viz., that the opium shall not be consumed at the place of sale. The proposed smoking shop is about 200 yards from the shop licensed for the sale of opium.

No. 810 (Judicial), dated 7th May 1892.

Endorsed by the Acting Under-Secretary to the Government of Madras.

TRANSFERRED to the Revenue Department.

No. 2597 (Revenue), dated 27th May 1892.

Order.— Recorded.

Read again the following:—

G. O., dated 9th August 1892, Mis. No. 3565 (Revenue):—

Read the following:—

No. 38, dated 6th July 1892.

From Colonel *H. W. H. Cox*, Commissioner of Police, Madras, to the Chief Secretary to the Government of Madras.

I HAVE the honour to submit, for the consideration and orders of Government, a petition (marked A.) from one John Attock, a Chinaman, requesting me either to grant him a licence for the consumption of opium on his premises or to give him an endorsement to the effect that no licence is necessary.

2. For reasons given in my letter No. 29, dated 4th May 1892, I cannot grant the licence; and, so long as Section 35 of (Madras) Act III. of 1888 remains unmodified, it is clear that no place can be used for the consumption of opium without a licence.

3. On 1st June 1892 petitioner was charged before the Second Presidency Magistrate, Black Town Court, under Section 37 (Madras) Act III. of 1888, for using premises No. 132, Umpherson-street, for the consumption of opium without a licence from the Commissioner of Police. Petitioner pleaded that it was not a place of public resort, and that it was his dwelling-house wherein a few of his friends smoked opium in seasoned pipes belonging to him. [At that time petitioner's father, C. Attock, had a license to vend opium at No, 19, Stringer-street.]

4. The case was adjourned from time to time and came on for final hearing on 21st June, when Mr. Madhava Row, High Court Vakil, applied, on petitioner's behalf, for another adjournment as he had witnesses to call for the defence. The Magistrate remarked that he would go into the case and would adjourn it if he saw reason to do so. Mr. Madhava Row appears to have then left the Court, but the case was proceeded with, and petitioner, when asked whether he had any questions to put to Head Constable Jagannadha Moudelly, made a statement to the following effect :—

> " It is true the house is a smoking house. As I thought licence from the Commissioner of Police was unnecessary, I did not take out one."

5. The Magistrate convicted petitioner and sentenced him to pay a fine of 25 rupees, ordering him further to take out a licence on or before 25th June, failing which he would be liable to a penalty of 10 rupees for every day the house might be used as a smoking house without a licence. Petitioner represented to the Magistrate that he had applied for a licence, but that it had been refused. [The application to me is dated 15th June 1892, and was refused by me on the same date. It is attached for reference (marked B).]

6. It

6. It is certain that whether licensed or not places will be used as resorts by the smokers of opium and of preparations of ganja, for very few of these persons are in a position to devote a room in their own houses to this purpose, and no room can be used at the same time for purposes of smoking and dwelling. The consequence will be that either the police will wink at breaches of the law or individuals will be harassed by frequent prosecutions in which public sympathy will almost certainly be with the persons prosecuted.

7. Both these consequences appear to me to be so mischievous that I have the honour to request that the Government will be pleased either to permit me to issue licences as heretofore or to legislate for the removal of the words "or consumption" from Section 35 of (Madras) Act III. of 1888.

8. As a police officer I should prefer the former course, as it is desirable that these places should be under police inspection and control.

Read also the following :—

No. 41, dated 15th July 1892.

From Colonel *H. W. H. Cox*, Commissioner of Police, Madras, to the Chief Secretary to the Government of Madras.

In continuation of my letter No. 38, dated 6th July 1892, I have the honour to submit, for the information of Government, a petition received this morning from certain opium-smokers expatiating on the hardships caused to them by my refusal to grant licences for places for smoking opium.

No. 3565 (Revenue), dated 9th August 1892.

Order.—Referred to the Commissioner of Salt, Abkari, and Separate Revenue for early remarks.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue), dated 17th August 1892, Mis. No. 3229 :—

Read—

Endorsement of the Secretary to Government, Revenue Department, dated 9th August 1892, No. 3265.

Resolution.—In reply to the reference read above, the Board begs to remark that it is not aware of the orders under which the Commissioner of Police has been and is refusing licences for the consumption of opium on approved premises. Under Section 35 of the Police Act, III. of 1888, no place may be used for the consumption of—among other things—opium without a licence. Under Section 36 of the same Act the Commissioner of Police has power to grant such licences.

The Board is not aware why he cannot do so, but the reason is probably contained in certain correspondence which appears to have taken place between the Commissioner and Government, referred to by the former in paragraph 2 of his letter forwarded by Government, with its reference read at the head of these Proceedings.

That correspondence has not been communicated to the Board.

2. The Board entirely agrees with the Commissioner of Police as to the advisability of permitting him to issue licences for the consumption of opium on approved premises, and it considers that very real inconvenience and hardship as well as much evasion of the law must result from the prohibition of such licences. The Board further begs to point out that the hardship now complained of was anticipated by it when, under the orders of the Government of India, the smoking of opium on the premises of licensed shops was forbidden,—*vide* paragraph 8 of Board's Proceedings, No. 65, dated 17th February 1891.

Ordered thereon by the Government of Madras.

With reference to paragraph 1 of the Proceedings last read above, the Board of Revenue will be informed that the only previous correspondence between the Commissioner of Police and the Government on the subject under consideration was his letter, dated 4th May 1892, No. 29, which was recorded in G. O., dated 27th May 1892, Mis. No. 2597 (Revenue), of which a copy was communicated to the Board.

2. In paragraph 2 of the Proceedings, the Board states that it entirely agrees with the Commissioner of Police as to the advisability of permitting him to issue licences for the consumption of opium on approved premises, and that it considers that very real inconvenience and hardship as well as much evasion of the law must result from the

prohibition of such licences. The Board goes on to say that the hardship now complained of was anticipated by it when under the orders of the Government of India the smoking of opium on the premises of licensed shops was forbidden, and it refers Government to paragraph 8 of its Proceedings, dated 17th February 1891, No. 65, disposed of in G.O., dated 19th March 1891, No. 220.

In making this last remark, the Board appears to confound two distinct communications from the Government of India.

In the Proceedings above referred to, the Board reported, with reference to a memorial submitted to the Secretary of State by the Society for the Suppression of the Opium Trade and the particular paragraph of the Proceedings to which the Board invites attention contained its remarks with reference to a prayer of the memorialists, that the granting of licences for the retail sale of opium to be consumed on the premises should be discontinued even though such a measure might lead to the establishment of illicit smoking places.

3. The Resolution in which the Government of India decided to prohibit the consumption of opium on the premises of shops was issued subsequent to the date of the Board's Proceedings quoted above, and it will be noted that, while resolving to take that step, the Government of India was prepared to consider any representations which Local Governments might make for temporary exemption of any locality from the operation of the prohibition. But the Board, when consulted on the point, reported that such exemption was unnecessary in this Presidency, and the Government of India was informed accordingly,—*vide* paragraph 1 of Board's Proceedings, dated 6th November 1891, No. 518, read in G. O., dated 9th December 1891, Nos. 1172 and 1173.

4. The Board, however, appears to be of opinion that there is nothing to prevent th Commissioner of Police from granting licences under Section 36 of the Madras City Police Act (III. of 1888) for the consumption of opium on approved premises ; but the Government considers that to grant such licences would be inconsistent with the policy which dictated the prohibition of smoking in licensed shops ; for when the Government of India resolved to order such prohibition, it did not contemplate the licensing of places other than shops for the consumption of opium. It did, indeed, apprehend that the prohibition might lead to unlicensed places being established for the smoking of opium or its preparations, and that dealings in illicit opium would be likely to occur in such places, but the Government of India decided to accept this risk.

5. The Commissioner of Police has therefore acted rightly in refusing to grant the licences applied for. At the same time, it is clear from his reports read above and the petitions forwarded by him, that his refusal is attended with a real hardship to a number of people who, having been long accustomed to the smoking of opium, find it impossible now to do without it. The hardship to these people arises from the circumstance that, while such of them as can afford to keep the expensive pipes needed for smoking are willing to let the poorer classes of smokers come to their houses and smoke there, the Police Act requires that a licence should be taken out for the consumption of any intoxicating drugs in any inclosed place or building. In these circumstances, and considering that it is not good policy to drive these people to the necessity of violating the law, His Excellency the Governor in Council resolves to refer the matter for the orders of the Government of India, with the recommendation that this Government may be permitted to grant a few licences in the Presidency Town for the consumption of opium in certain selected places apart from opium shops.

6. Pending the orders of the Government of India on this reference, the Commissioner of Police will be instructed in the Judicial Department not to prosecute opium-smokers under Section 37 of the Madras City Police Act.

No. 5026 Ex., dated 15th December 1892.

From *E. N. Baker*, Esq., Deputy Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras (Revenue Department).

I AM directed to acknowledge the receipt of your letter No. 1086 (Revenue), dated the 22nd October 1892, requesting permission to grant a few licences in the Presidency Town for the consumption of opium in certain selected places apart from opium shops.

2. In reply, I am to say that the Government of India is aware that some hardship to individuals has resulted from the order contained in the Resolution of this Department, No. 4033, dated the 25th September 1891, prohibiting the consumption of opium or its preparations on the premises of licensed shops. It is not, however, satisfied that the effect of the prohibition, so far, has been so mischievous as to require the immediate adoption of the proposal now made ; and the Governor General in Council would prefer that the experiment initiated by the order of the 25th September 1891 should be given a further trial before sanctioning any such modification of the order as is now suggested.

DESPATCH from the Secretary of State to the Governor General of India in Council (Revenue, No. 35), dated 16th March 1893.

My Lord Marquis,

I HAVE received your Excellency's Letter, No. 39, dated the 1st February, forwarding with your remarks copies of Circular Orders issued in the North-West Provinces, and of correspondence with the Madras Government on the subject of unlicensed resorts for opium smoking. I agree with the Lieutenant Governor of the North-West Provinces that the Circular of 26th July 1892 was open to misinterpretation, and I am glad to learn from your Despatch that the Board of Revenue has been asked to withdraw it, and to substitute instructions that places at which opium smokers congregate shall be strictly watched, in order to guard against attempts to evade the law.

2. Your orders of the 25th September 1891, which were approved by my predecessor, directed that licensed opium vendors should be prohibited from permitting opium smoking on their premises. But the present Indian law does not, as I understand, prohibit resort to unlicensed opium-smoking saloons, so long as no opium is sold there, and no smoker or other person has in his possession more than the prescribed minimum quantity of opium.

3. The question arises whether the law ought not to be strengthened, so as to enable your officers to take legal steps for suppressing private opium saloons; otherwise, if unlicensed saloons for opium smoking can be established without hindrance, the object which was thought to be attained by prohibiting opium smoking on the premises of licensed opium vendors may be practically defeated. I shall be glad to learn the views of your Government on this point.

I have, &c.
(signed) *Kimberley.*

EAST INDIA (OPIUM)—NORTH-WEST PROVINCES.

RETURN of all CORRESPONDENCE between the INDIA OFFICE and the GOVERNMENT of INDIA with regard to Confidential Circular, No. 1, of 1892, issued by the Board of Revenue of the North-West Provinces and Oudh.

(*Mr. Caine.*)

Ordered, by The House of Commons, *to be Printed,*
28 *March* 1893.

[*Price* 1½ *d.*]

141. *Under* 2 *oz.*

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1890, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
30 January 1891.

A. GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1891.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY THE HANSARD PUBLISHING UNION, LIMITED.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
21, DRURY STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1890, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1890.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1890.	Amount of Debt incurred during the Half-year ended 30 September 1890.	Moneys raised during the Half-year ended 30 September 1890.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1890.	Transferred to other Loans.	Amount of Debt outstanding on 30 September 1890.
		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOANS BEARING INTEREST.											
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years - - -	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878 - - - - - - - -	4½ „	26,595	At 3 months' notice from or after 15 June 1893.	1,181,980	- -	- -	- -	1,181,980	- -	200,550	981,430
Transfer Loan of 1879 - - - - - -	4½ „	434,212	- ditto - - ditto - -	19,298,333	- -	- -	64,880	19,363,213	4	3,237,290	16,125,919
			TOTAL of 4½ per Cent. Loans - - - Rx.	21,480,313	- -	- -	64,880	21,545,193	4	3,437,840	18,107,349
Transfer Loan of 1879, 7 *s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	390	At 3 months' notice from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33 - - - - - - - -	4 per cent.	15,102	At 3 months' notice - - -	* 755,093	- -	- -	- -	755,093	32	10,507	744,554
Loan of 1835–36 - - - - - - - -	4 „	38,796		1,939,820	- -	- -	- -	1,939,820	- -	25,770	1,914,050
Loan of 1842–43 - - - - - - - -	4 „	487,574		24,378,680	- -	- -	550,720	24,929,400	50	89,580	24,839,770
Loan of 1854-55 - - - - - - - -	4 „	122,892		* 6,144,620	† 60	- -	3,374,830	9,519,510	- -	358,620	9,160,890
Transfer Loan of 1 May 1865 - - - -	4 „	709,606		35,480,306	3	‡ *s*	335,587	35,815,896	- -	181,550	35,634,346
Reduced Loan of 16 January 1879 - - -	4 „	145,668		7,283,410	- -	- -	- -	7,283,410	- -	218,510	7,064,900
Promissory Notes for Mysore Family - - -	4 „	1,052	No date specified - - -	52,576	- -	- -	- -	52,576	- -	- -	52,576
Railway Loan from Maharajah Scindia - - -	4 „	30,000	Perpetual - - - -	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
East Indian Railway Commuted Stock - - -	4 „	167	At 3 months' notice - - -	8,350	- -	- -	- -	8,350	- -	1,350	7,000
Gwalior Loan of 1887 - - - - - - -	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans - - - Rx.	81,042,855	63	*s*	4,261,137	85,304,055	82	885,887	84,418,086

Loan of 1853–54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	42	At 3 months' notice	2,100	- -	- -	- -	2,100	- -	70	2,030
Debenture Loan for Ghazipur and Dildarnagur Railway.	4	„	241	1 October 1890	12,040	- -	- -	- -	12,040	- -	- -	12,040
Debenture Loan for Muttra and Hathras Railway	4	„	36	At 1 year's notice from or after 31 March 1904.	1,780	- -	- -	- -	1,780	- -	- -	1,780
Debenture Loan for Cawnpur and Achneyra Railway	4	„	168	At 3 months' notice from or after 31 December 1904.	8,400	- -	- -	70	8,470	- -	1,240	7,230
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,475	- ditto - - ditto	73,750	- -	- -	1,240	74,990	- -	- -	74,990
				TOTAL of Railway Debenture Loans Rx.	98,070	- -	- -	1,310	99,380	- -	1,310	98,070
Stock Notes	4	„	116	20 years from date of issue	5,787	- -	- -	- -	5,787	231	1,110	4,446
		Rx.	2,107,545	TOTAL DEBT IN INDIA bearing Interest Rx.	102,701,505	63	3	4,327,327	107,028,895	317	4,326,147	102,702,431
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854	-	-	-	Ordered to be paid off	1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60	-	-	-		3,330	- -	- -	- -	3,330	- -	- -	3,330
5 per Cent. Loan of 1856-57	-	-	-		* 6,380	- -	- -	- -	6,380	470	- -	5,910
5 per Cent. Loan of 1825–26	-	-	-		4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841–42	-	-	-		2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854–55 for Public Works	-	-	-		4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ pie per *Rs.* 100 per diem	-	-	-		630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881	-	-	-		150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824–25	-	-	-		3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828-29	-	-	-		672	- -	- -	- -	672	- -	- -	672
4½ per Cent. Transfer Loan of 1870	-	-	-		28,560	- -	- -	- -	28,560	2,310	680	25,570
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.	-	-	-		§ 4,275	- -	- -	- -	4,275	- -	500	3,775
				TOTAL DEBT IN INDIA not bearing Interest Rx.	60,310	- -	- -	- -	60,310	2,780	1,180	56,350
				TOTAL DEBT IN INDIA - Rx.	102,761,815	63	3	4,327,327	107,089,205	3,097	4,327,327	102,758,781

* These sums slightly exceed the closing balances shown in the Return for the last half-year, owing to corrections since made.
† Owing to the issue of Rx. 560 of 4 per Cent. Debt in exchange for a 4½ per Cent. Debenture for Rx. 500 of the Nagpur and Raipur Railway Loan, in accordance with the terms of such Debenture.
‡ Difference received in cash to make up an even hundred.
§ Notice for the discharge of this Loan on the 1st of July 1890 was published on the 15th of February 1890.

Comptroller General's Office, Calcutta,
7 January 1891.

Stephen Jacob,
Officiating Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1890, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1891.

[*Price* 1 *d.*]

66. *Under* 1 *oz.*

H.—14. 2. 91.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of Termination of each Loan, the Debt incurred during the Half-year; the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
23 June 1892.

A. GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
27 *June* 1892.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

346.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 October 1891.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1891.	Amount of Debt incurred during the Half-year ended 31 March 1892.	Moneys raised during the Half-year ended 31 March 1892.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1892.	Transferred to other Loans.	Amount of Debt outstanding on 31 March 1892.
LOANS BEARING INTEREST.		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878	4½ „	17,412	At 3 months' notice from or after 15 June 1893.	773,860	- -	- -	1,000	774,860	- -	34,050	740,810
Transfer Loan of 1879, 4½ per Cent. portion	4½ „	255,689	- ditto - - ditto	11,363,937	- -	- -	34,250	11,398,187	- -	12,180	11,386,007
			TOTAL of 4½ per Cent. Loans Rx.	13,137,797	- -	- -	35,250	13,173,047	- -	46,230	13,126,817
Transfer Loan of 1879, 7 *s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	506	At 3 months' notice from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33	4 per cent.	14,434	At 3 months' notice	721,685	- -	- -	- -	721,685	31	6,443	715,211
Loan of 1835–36	4 „	36,065		1,803,240	- -	- -	- -	1,803,240	- -	78,550	1,724,690
Loan of 1842–43	4 „	525,305		26,265,240	7	* 7	1,357,423	27,622,670	- -	560,100	27,062,570
Loan of 1854-55	4 „	274,056		13,702,790	- -	- -	1,259,140	14,961,930	- -	412,090	14,549,840
Transfer Loan of 1 May 1865	4 „	703,428		35,171,411	- -	- -	822,680	35,994,091	- -	2,104,570	33,889,521
Reduced Loan of 16 January 1879	4 „	132,541		6,627,060	- -	- -	- -	6,627,060	- -	264,010	6,363,050
Promissory Notes for Mysore Family	4 „	1,043	No date specified	52,136	- -	- -	- -	52,136	4	1,380	50,752
Railway Loan from Maharajah Scindia	4 „	30,000	Perpetual	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
East Indian Railway Commuted Stock	4 „	116	At 3 months' notice	5,800	- -	- -	- -	5,800	- -	- -	5,800
Gwalior Loan of 1887	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans Rx.	89,349,362	7	7	3,439,243	92,788,612	35	3,427,143	89,361,434

Loan of 1853–54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	22	At 3 months' notice	1,120	- -	- -	- -	1,120	- -	50	1,070
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or after 31 March 1904.	1,710	- -	- -	- -	1,710	- -	- -	1,710
Debenture Loan for Cawnpur and Achneyra Railway	4	„	123	At 3 months' notice from or after 31 December 1904.	6,160	- -	- -	50	6,210	- -	140	6,070
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana Malwa Railway.	4	„	1,541	- ditto - - ditto	77,040	- -	- -	140	77,180	- -	- -	77,180
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	190	86,220	- -	190	86,030
Stock Notes	4	„	35	20 years from date of issue	1,738	- -	- -	- -	1,738	35	270	1,433
		Rx.	2,085,763	TOTAL DEBT IN INDIA bearing Interest Rx.	102,649,407	7	7	3,474,683	106,124,097	70	3,473,833	102,650,194
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854				Ordered to be paid off	1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60					3,130	- -	- -	- -	3,130	- -	- -	3,130
5 per Cent. Loan of 1856–57					5,910	- -	- -	- -	5,910	- -	- -	5,910
5 per Cent. Loan of 1825–26					4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841–42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854–55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ pie per *Rs.* 100 per diem					630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824–25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828–29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					18,720	- -	- -	- -	18,720	4,350	850	13,520
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					2,080	- -	- -	- -	2,080	400	- -	1,680
				TOTAL DEBT IN INDIA not bearing Interest Rx.	47,723	- -	- -	- -	47,723	4,750	850	42,123
				TOTAL DEBT IN INDIA - Rx.	102,697,130	7	7	3,474,683	106,171,820	4,820	3,474,683	102,692,317

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
31 May 1892.

R. Logan,
Officiating Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
27 *June* 1892.

[*Price* ½ *d.*]

346. *Under* 1 *oz.*

Loan of 1853–54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	22	At 3 months' notice	1,120	- -	- -	- -	1,120	- -	50	1,070
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or [illegible]er 31 March 1904.	1,710	- -	- -	- -	1,710	- -	- -	1,710
Debenture Loan for Cawnpur and Achneyra Railway	4	„	123	At 3 months' notice from or [illegible]er 31 December 1904.	6,160	- -	- -	50	6,210	- -	140	6,070
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana Malwa Railway.	4	„	1,541	- ditto - - ditto	77,040	- -	- -	140	77,180	- -	- -	77,180
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	190	86,220	- -	190	86,030
Stock Notes	4	„	35	20 years from date of issue	1,738	- -	- -	- -	1,738	35	270	1,433
		Rx.	2,085,763	TOTAL DEBT IN INDIA bearing Interest	102,649,407	7	7	3,474,683	106,124,097	70	3,473,833	102,650,194
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854					1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859–60					3,130	- -	- -	- -	3,130	- -	- -	3,130
5 per Cent. Loan of 1856–57					5,910	- -	- -	- -	5,910	- -	- -	5,910
5 per Cent. Loan of 1825–26					4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841–42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854–55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ pie per *Rs.* 100 per diem				Ordered to be paid off	630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824–25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828–29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					18,720	- -	- -	- -	18,720	4,350	850	13,520
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					2,080	- -	- -	- -	2,080	400	- -	1,680
				TOTAL DEBT IN INDIA not bearing Interest Rx.	47,723	- -	- -	- -	47,723	4,750	850	42,123
				TOTAL DEBT IN INDIA - Rx.	102,697,130	7	7	3,474,683	106,171,820	4,820	3,474,683	102,692,317

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
31 May 1892.

R. Logan,
Officiating Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
21 June 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 October 1892.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1892.	Amount of Debt incurred during the Half-year ended 31 March 1893.	Moneys raised during the Half-year ended 31 March 1893.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1893.	Transferred to other Loans.	Amount of Debt outstanding on 31 March 1893.
LOANS BEARING INTEREST.		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878	4½ „	1,597	At 3 months' notice from or after 15 June 1893.	70,960	- -	- -	- -	70,960	- -	11,110	59,850
Transfer Loan of 1879, 4½ per Cent. portion	4½ „	29,992	- ditto - - ditto	1,332,967	- -	- -	- -	1,332,967	- -	37,970	1,294,997
			TOTAL of 4½ per Cent. Loans Rx.	2,403,927	- -	- -	- -	2,403,927	- -	49,080	2,354,847
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	559	At 3 months' notice from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33	4 per cent.	14,262		713,120	- -	- -	- -	713,120	31	16,876	696,213
Loan of 1835–36	4 „	32,987		1,649,360	- -	- -	- -	1,649,360	- -	19,070	1,630,290
Loan of 1842–43	4 „	546,536	At 3 months' notice	27,326,780	- -	- -	616,690	27,943,470	- -	529,100	27,414,370
Loan of 1854–55	4 „	502,271		25,113,560	- -	- -	494,610	25,608,170	- -	500,250	25,107,920
Transfer Loan of 1 May 1865	4 „	679,744		33,987,211	5	*5	738,846	34,726,062	- -	555,410	34,170,652
Reduced Loan of 16 January 1879	4 „	124,768		6,238,410	- -	- -	- -	6,238,410	- -	179,010	6,059,400
Promissory Notes for Mysore Family	4 „	1,015	No date specified	50,752	- -	- -	- -	50,752	- -	600	50,152
Railway Loan from Maharajah Scindia	4 „	30,000	Perpetual	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
Railway Loan from Nawab of Rampur	4 „	- -	At 1 year's notice after 25 years	- -	250,000	*250,000*	- -	250,000	- -	- -	250,000
East Indian Railway Commuted Stock	4 „	109	At 3 months' notice	5,450	- -	- -	- -	5,450	- -	- -	5,450
Gwalior Loan of 1887	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000

Debenture Loan for Muttra and Hathras Railway -	4	„	34	At 1 year's notice from or after 31 March 1904.	1,700	- -	- -	- -	1,700	- -	- -	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	121	At 3 months' notice from or after 31 December 1904.	6,050	- -	- -	20	6,070	- -	170	5,900
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,549	- ditto - - ditto - -	77,450	- -	- -	170	77,620	- -	- -	77,620
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	190	86,220	- -	190	86,030
Stock Notes - - - - - - - - -	4	„	23	20 years from date of issue -	1,160	- -	- -	- -	1,160	15	50	1,095
		Rx.	2,058,997	TOTAL DEBT IN INDIA bearing Interest - Rx.	102,650,240	250,005	*250,005*	1,850,336	104,750,581	46	1,849,636	102,900,899
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854 - -	-	-	- -	Ordered to be paid off -	1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60 - - - - -	-	-	- -		2,530	- -	- -	- -	2,530	600	- -	1,930
5 per Cent. Loan of 1856-57 - - - - -	-	-	- -		5,810	- -	- -	- -	5,810	120	- -	5,690
5 per Cent. Loan of 1825-26 - - - - -	-	-	- -		4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841-42 - - - - -	-	-	- -		2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854-55 for Public Works -	-	-	- -		4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem -	-	-	- -		630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881 - -	-	-	- -		150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824-25 - - - - -	-	-	- -		3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828-29 - - - - -	-	-	- -		565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870 - - -	-	-	- -		13,220	- -	- -	- -	13,220	1,700	700	10,820
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.	-	-	- -		225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.	-	-	- -		330	- -	- -	- -	330	- -	- -	330
				TOTAL DEBT IN INDIA not bearing Interest - Rx.	39,773	- -	- -	- -	39,773	2,420	700	36,653
				TOTAL DEBT IN INDIA - Rx.	102,690,013	250,005	*250,005*	1,850,336	104,790,354	2,466	1,850,336	102,937,552

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
30 May 1893.

Stephen Jacob,
Comptroller General.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1893.

[*Price* ½ *d.*]

287. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
21 June 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 October 1892.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1892.	Amount of Debt incurred during the Half-year ended 31 March 1893.	Moneys raised during the Half-year ended 31 March 1893.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1893.	Transferred to other Loans.	Amount of Debt outstanding on 31 March 1893.
		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOANS BEARING INTEREST.											
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years - - -	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878 - - - - - - - -	4½ „	1,597	At 3 months' notice from or after 15 June 1893.	70,960	- -	- -	- -	70,960	- -	11,110	59,850
Transfer Loan of 1879, 4½ per Cent. portion - -	4½ „	29,992	- ditto - - ditto - -	1,332,967	- -	- -	- -	1,332,967	- -	37,970	1,294,997
			TOTAL of 4½ per Cent. Loans - - - Rx.	2,403,927	- -	- -	- -	2,403,927	- -	49,080	2,354,847
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	559	At 3 months' notice from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33 - - - - - - - -	4 per cent.	14,262	At 3 months' notice - - -	713,120	- -	- -	- -	713,120	31	16,876	696,213
Loan of 1835–36 - - - - - - - -	4 „	32,987		1,649,360	- -	- -	- -	1,649,360	- -	19,070	1,630,290
Loan of 1842–43 - - - - - - - -	4 „	546,536		27,326,780	- -	- -	616,690	27,943,470	- -	529,100	27,414,370
Loan of 1854–55 - - - - - - - -	4 „	502,271		25,113,560	- -	- -	494,610	25,608,170	- -	500,250	25,107,920
Transfer Loan of 1 May 1865 - - - -	4 „	679,744		33,987,211	5	*5	738,846	34,726,062	- -	555,410	34,170,652
Reduced Loan of 16 January 1879 - - -	4 „	124,768		6,238,410	- -	- -	- -	6,238,410	- -	179,010	6,059,400
Promissory Notes for Mysore Family - - -	4 „	1,015	No date specified - - -	50,752	- -	- -	- -	50,752	- -	600	50,152
Railway Loan from Maharajah Scindia - - -	4 „	30,000	Perpetual - - - -	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
Railway Loan from Nawab of Rampur - - -	4 „	- -	At 1 year's notice after 25 years	- -	250,000	*250,000*	- -	250,000	- -	- -	250,000
East Indian Railway Commuted Stock - - -	4 „	109	At 3 months' notice - - -	5,450	- -	- -	- -	5,450	- -	- -	5,450
Gwalior Loan of 1887 - - - - - -	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans - - Rx.	100,084,643	250,005	*250,005*	1,850,146	102,184,794	31	1,800,316	100,384,447

Loan of 1853–54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	17	At 3 months' notice	830	- -	- -	- -	830	- -	20	810
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or after 31 March 1904.	1,700	- -	- -	- -	1,700	- -	- -	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	121	At 3 months' notice from or after 31 December 1904.	6,050	- -	- -	20	6,070	- -	170	5,900
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,549	- ditto - - ditto - -	77,450	- -	- -	170	77,620	- -	- -	77,620
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	190	86,220	- -	190	86,030
Stock Notes	4	„	23	20 years from date of issue -	1,160	- -	- -	- -	1,160	15	50	1,095
		Rx.	2,058,997	TOTAL DEBT IN INDIA bearing Interest Rx.	102,650,240	250,005	*250,005*	1,850,336	104,750,581	46	1,849,636	102,900,899
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854					1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60					2,530	- -	- -	- -	2,530	600	- -	1,930
5 per Cent. Loan of 1856–57					5,810	- -	- -	- -	5,810	120	- -	5,690
5 per Cent. Loan of 1825–26					4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841–42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854–55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem				Ordered to be paid off	630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824–25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828-29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					13,220	- -	- -	- -	13,220	1,700	700	10,820
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					330	- -	- -	- -	330	- -	- -	330
				TOTAL DEBT IN INDIA not bearing Interest Rx.	39,773	- -	- -	- -	39,773	2,420	700	36,653
				TOTAL DEBT IN INDIA - Rx.	102,690,013	250,005	*250,005*	1,850,336	104,790,354	2,466	1,850,336	102,937,552

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
30 May 1893.

Stephen Jacob,
Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1893.

[*Price* ½ *d.*]

287. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
31 January 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & CO., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1892.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1892.	Amount of Debt incurred during the Half-year ended 30 September 1892.	Moneys raised during the Half-year ended 30 September 1892.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1892.	Transferred to other Loans.	Amount of Debt outstanding on 30 September 1892.
		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOANS BEARING INTEREST.											
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years - - -	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878 - - - - - - - -	4½ „	16,668	At 3 months' notice from or after 15 June 1893.	740,810	- -	- -	- -	740,810	- -	669,850	70,960
		256,185	- *ditto* - - *ditto* - -	11,386,007	- -	- -	21,580	11,407,587	- -	10,074,620	1,332,967
Transfer Loan of 1879, 4½ per Cent. portion - -	4½ „		TOTAL of 4½ per Cent. Loans - - - Rx.	13,126,817	- -	- -	21,580	13,148,397	- -	10,744,470	2,403,927
Transfer Loan of 1879, 7 s. sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	559	At 3 *months' notice* from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
				715,211	- -	- -	- -	715,211	29	2,062	713,120
Loan of 1832-33 - - - - - - -	4 per cent.	14,304		1,724,690	- -	- -	- -	1,724,690	- -	75,330	1,649,360
Loan of 1835–36 - - - - - - -	4 „	34,494		27,062,570	- -	- -	1,107,560	28,170,130	- -	843,350	27,326,780
Loan of 1842–43 - - - - - - -	4 „	541,251	At 3 months' notice - -	14,549,840	3	*3	11,231,807	25,781,740	- -	608,180	25,113,560
Loan of 1854-55 - - - - - - -	4 „	290,997		33,889,521	15	*15	1,114,795	35,004,331	- -	1,017,120	33,987,211
Transfer Loan of 1 May 1865 - - -	4 „	677,790		6,363,050	- -	- -	- -	6,363,050	- -	124,640	6,238,410
Reduced Loan of 16 January 1879 - - -	4 „	127,261									
Promissory Notes for Mysore Family - - -	4 „	1,015	No date specified - - -	50,752	- -	- -	- -	50,752	- -	- -	50,752
Railway Loan from Maharajah Scindia - - -	4 „	30,000	Perpetual - - - -	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
East Indian Railway Commuted Stock - - -	4 „	116	At 3 months' notice - -	5,800	- -	- -	- -	5,800	- -	350	5,450
Gwalior Loan of 1887 - - - - - -	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans - - - Rx.	89,361,434	18	*18*	13,454,252	102,815,704	29	2,731,032	100,084,643

Loan of 1853–54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	21	At 3 months' notice	1,070	- -	- -	- -	1,070	- -	240	830
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or after 31 March 1904.	1,710	- -	- -	- -	1,710	- -	10	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	121	At 3 months' notice from or after 31 December 1904.	6,070	- -	- -	250	6,320	- -	270	6,050
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,544	- ditto - - ditto	77,180	- -	- -	270	77,450	- -	- -	77,450
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	520	86,550	- -	520	86,030
Stock Notes	4	„	29	20 years from date of issue	1,433	- -	- -	- -	1,433	43	230	1,160
		Rx.	2,085,802	TOTAL DEBT IN INDIA bearing Interest Rx.	102,650,194	18	*18*	13,476,352	116,126,564	72	13,476,252	102,650,240
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854					1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60					3,130	- -	- -	- -	3,130	600	- -	2,530
5 per Cent. Loan of 1856–57					5,910	- -	- -	- -	5,910	100	- -	5,810
5 per Cent. Loan of 1825–26					4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841–42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854–55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem				Ordered to be paid off	630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824–25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828-29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					13,520	- -	- -	- -	13,520	200	100	13,220
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					1,680	- -	- -	- -	1,680	1,350	- -	330
				TOTAL DEBT IN INDIA not bearing Interest Rx.	42,123	- -	- -	- -	42,123	2,250	100	39,773
				TOTAL DEBT IN INDIA Rx.	102,692,317	18	*18*	13,476,352	116,168,687	2,322	13,476,352	102,690,013

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
4 January 1893.

R. Logan,
Officiating Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act 42 & 43 Vict. c. 60.*)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1893.

[*Price* ½ *d.*]

19. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
31 January 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *England* under the Provisions of any Acts Half-year ended on the 30th September 1892, with the Rates of Interest and Total the Half-year, the Moneys raised thereby during the Half-year, the Loans paid so far as the Public Convenience will allow, the Purpose or Service for which

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 September 1892.	
LOANS BEARING INTEREST.		£.	
India 3½ per Cent. Stock	3½ per cent.	1,123,267	1
India 3 per Cent. Stock	3 „	511,576	2
India Debentures	3¼ „	32,500	3
Ditto	3¼ „	26,228	4
East Indian Railway Debenture Stock	4½ „	32,302	5
Eastern Bengal Railway Debenture Stock	4 „	6,973	6
Oude and Rohilkund Railway Debenture Stock	4 „	7,694	7
Oude and Rohilkund Railway Debentures	3½ „	48,173	8
South Indian Railway Debenture Stock	4½ „	9,562	9
South Indian Railway Debentures	3½ „	11,728	10
Ditto - ditto	3¼ „	5,098	11
	£.	1,815,101	
LOANS NOT BEARING INTEREST.			
India 4 per Cent. Stock	-	-	12
East India Bonds	-	-	13
India 5 per Cent. Stock	-	-	14
East Indian Railway Debenture	-	-	15

INDIA DEBT created and issued under Sections 4 & 5 of the Act 51 Vict. c. 5, and the manner in which the Money raised thereby has been applied :—

	£. s. d.	£. s. d.	£. s. d.
India Debt created to 31st March 1892	7,123,978 2 11		
India Debt created during the Half-year ended 30th September 1892 (part of 1,300,000 *l.*)	347,505 12 10		
£.	7,471,483 15 9		
Sum received in respect thereof to 31st March 1892		7,029,748 11 2	
Sum received in respect thereof during the Half-year ended 30th September 1892		335,759 18 8	
			7,365,508 9 10
Sums advanced to Railway Companies :—			
Bengal Central Railway Company		500,000 - -	
Bengal-Nagpur Railway Company		2,600,000 - -	
Indian Midland Railway Company		1,345,000 - -	
Southern Mahratta Railway Company		2,054,900 - -	
South Indian Railway Company		630,480 6 11	
			7,130,380 6 11
Balance unappropriated on 30th September 1892		£.	235,128 2 11

* Of this sum, 770,300 *l.* was required for the discharge of Oude and Rohilkund Railway Debentures, 150,000 *l.* for the discharge of South Indian Railway Debentures, and 335,760 *l.* for advances to Railway Companies.

‡ Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of 5,364 *l.* 1 *s.* 7 *d.* towards the redemption of debt incurred in excess of money raised.

India Office,
1 October 1892.

of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1892.	Amount of Debt incurred during the Half-year ended 30 September 1892.	Moneys raised during the Half-year ended 30 September 1892.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1892.	Amount of Debt outstanding on 30 September 1892.
		£.	£.	£.	£.	£.
1	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	64,201,423	- -	- -	43,942 † 4,966 ‡	64,152,515
2	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	33,455,079	1,300,000	*1,256,060* *	- -	34,755,079
3	16th August 1896	2,000,000	- -	- -	- -	2,000,000
4	16th August 1893	1,614,000	- -	- -	- -	1,614,000
5		1,435,650	- -	- -	- -	1,435,650
6		348,666	- -	- -	- -	348,666
7	At any time after 6th May 1898, upon six months' notice being given by the Secretary of State for India in Council	384,700	- -	- -	- -	384,700
8	1,000,000 *l.* - - - - 1st April - 1892 155,000 *l.* - - - - 16th May - 1892 615,300 *l.* - - - - 4th June - 1892 303,000 *l.* - - - - 16th August 1893 426,000 *l.* - - - - 1st October - 1893	2,499,300	- -	- -	1,770,300	729,000
9		425,000	- -	- -	- -	425,000
10	150,000 *l.* - - - - 1st July - - 1892 520,200 *l.* - - - - 1st July - - 1893	670,200	- -	- -	150,000	520,200
11	1st July 1896	313,700	- -	- -	- -	313,700
	TOTAL DEBT in ENGLAND bearing Interest	107,347,718	1,300,000	- -	1,969,208	106,678,510
12	10th October 1888	25,440	- -	- -	284	25,156
13	On presentation of the Bonds	20,917	- -	- -	- -	20,917
14	5th July 1880	9,968	- -	- -	- -	9,968
15	On presentation of the Debenture	100	- -	- -	- -	100
	TOTAL DEBT in ENGLAND not bearing Interest	56,425	- -	- -	284	56,141
	TOTAL DEBT in ENGLAND - - - £.	107,404,143	1,300,000	- -	1,969,492	106,734,651

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of					
	£. 328,462. 1. 2. East Indian Railway Annuity.	£. 64,350. East Indian Railway 4½ per Cent. Debenture Stock.	£. 22,311. 10. 6. Eastern Bengal Railway Annuity.	£. 62,642. Eastern Bengal Railway 4 per Cent. Debenture Stock.	£. 200,467. 10. 5. Scinde, Punjaub, and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of liabilities charged on the Revenues of India:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India 4 per Cent. Stock	5,115,938 15 -	- - -	- - -	- - -	- - -	5,115,938 15 -
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee	10,675 - -	- - -	- - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock	2,235,168 11 8	48,168 - -	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock	215,242 15 2	32,597 6 -	- - -	708 - -	- - -	248,548 1 2
India Debt created and issued	7,577,025 1 10	80,765 6 -	541,054 7 4	67,713 7 1	4,911,621 6 1	13,178,179 8 4
India Debt purchased and cancelled to 31st March 1892: India 4 and 3½ per Cent. Stocks	478,426 14 5	1,963 5 3	20,527 8 7	1,513 9 -	173,926 12 7	676,357 9 10
† India Debt purchased and cancelled during the Half-year ended 30th September 1892: India 3½ per Cent. Stock purchased with 35,314 *l.* 3 *s.* 10 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof	17,908 17 -	107 6 4	1,501 12 1	64 16 2	13,171 4 5	43,941 14 8
India 3½ per Cent. Stock purchased with 12,054 *l.* 19 *s.* 1 *d.*, being Interest on the amounts standing to the credit of the Funds	7,947 5 7	32 17 9	346 19 3	24 13 7	2,836 2 6	
India Debt purchased and cancelled	504,282 17 -	2,103 9 4	22,375 19 11	1,602 18 9	189,933 19 6	720,299 4 6
Balance of India Debt issued as above, outstanding on 30th September 1892: India 3½ per Cent. Stock (*a*) - £.12,198,657 2 8; India 3 per Cent. Stock - - 248,548 1 2; India 4 per Cent. Rupee Debt - 10,675 - - £.	7,072,742 4 10	78,661 16 8	518,678 7 5	66,110 8 4	4,721,687 6 7	12,457,880 3 10

(*a*) India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

THOS. W. KEITH,
Accountant General.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1893.

[*Price* ½ *d.*]

18. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
2 November 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

0
1
2

3
4

(*Presented pursuant to Act* 42 *&* 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
3 *November* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *England* under the Provisions of any Acts Half-year ended on the 30th September 1893, with the Rates of Interest and Total the Half-year, the Moneys raised thereby during the Half-year, the Loans paid so far as the Public Convenience will allow, the Purpose or Service for which

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 September 1893.	
LOANS BEARING INTEREST.		£.	
India 3½ per Cent. Stock	3½ per cent.	1,121,535	1
India 3 per Cent. Stock	3 „	521,326	2
India Debentures	3¼ „	32,500	3
Ditto	3¼ „	26,228	4
East India Bonds (issued temporarily)	4½, 3½, and 3 per cent.	-	5
East Indian Railway Debenture Stock	4½ per cent.	32,302	6
Eastern Bengal Railway Debenture Stock	4 „	6,973	7
Oude and Rohilkund Railway Debenture Stock	4 „	7,694	8
Oude and Rohilkund Railway Debentures	3½ „	16,727	9
South Indian Railway Debenture Stock	4½ „	9,562	10
South Indian Railway Debentures	3½ „	9,103	11
Ditto - ditto	3¼ „	5,098	12
	£.	1,789,048	
LOANS NOT BEARING INTEREST.			
India 5 per Cent. Stock	-	-	13
India 4 per Cent. Stock	-	-	14
East India Bonds	-	-	15
East Indian Railway Debenture	-	-	16

INDIA DEBT created and issued under Sections 4 & 5 of the Act 51 Vict. c. 5, and the manner in which the Money raised thereby has been applied :—

	£. s. d.	£. s. d.	£. s. d.
India Debt created to 31st March 1893	7,471,483 15 9		
India Debt created during the Half-year ended 30th September 1893 (part of 1,300,000*l.*)	32,685 16 1		
£.	7,504,169 11 10		
Sum received in respect thereof to 31st March 1893		7,365,508 9 10	
Sum received in respect thereof during the Half-year ended 30th September 1893		32,218 12 3	7,397,727 2 1
Sums advanced to Railway Companies :—			
Bengal Central Railway Company		500,000 - -	
Bengal-Nagpur Railway Company		2,760,000 - -	
Indian Midland Railway Company		1,345,000 - -	
Southern Mahratta Railway Company		2,129,900 - -	
South Indian Railway Company		630,480 6 11	
			7,365,380 6 11
Balance unappropriated on 30th September 1893 - - - £.			32,346 15 2

† Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of 5,540*l.* 2*s.* 11*d.* towards the redemption of debt incurred in excess of money raised.
‡ Of this sum 729,000*l.* was required for the discharge of Oude and Rohilkund Railway Debentures, 520,200*l.* for the discharge of South Indian Railway Debentures, and 32,219*l.* for advances to Railway Companies.
‖ Money raised in consequence of the failure for a time to sell Bills on India.

India Office,
3 October 1893.

of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1893.	Amount of Debt incurred during the Half-year ended 30 September 1893.	Moneys raised during the Half-year ended 30 September 1893.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1893.	Amount of Debt outstanding on 30 September 1893.
		£.	£.	£.	£.	£.
1	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	64,102,687	- -	- -	44,857 * 5,071 †	64,052,759
2	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	34,755,079	1,300,000	*1,281,419* ‡	- -	36,055,079
3	16th August 1896	2,000,000	- -	- -	- -	2,000,000
4	16th August 1898	1,614,000	1,361,000	*1,361,000* ‖	- -	2,975,000
5	- - - - - - - - - - - -	- -	500,000	*500,000* ‖	- -	500,000
6	- - - - - - - - - - - -	1,435,650	- -	- -	- -	1,435,650
7	- - - - - - - - - - - -	348,666	- -	- -	- -	348,666
8	At any time after 6th May 1898, upon six months' notice being given by the Secretary of State for India in Council	384,700	- -	- -	- -	384,700
9	303,000 *l.* - - - - 16th August 1893 426,000 *l.* - - - - 1st October - 1893	729,000	- -	- -	303,000	426,000
10	- - - - - - - - - - - -	425,000	- -	- -	- -	425,000
11	1st July 1893	520,200	- -	- -	520,200	- -
12	1st July 1896	313,700	- -	- -	- -	313,700
	TOTAL DEBT in ENGLAND bearing Interest -	106,628,682	3,161,000	- -	873,128	108,916,554
13	5th July 1880	9,568	- -	- -	- -	9,568
14	10th October 1888	24,500	- -	- -	1,000	23,500
15	On presentation of the Bonds	20,917	- -	- -	- -	20,917
16	On presentation of the Debenture -	100	- -	- -	- -	100
	TOTAL DEBT in ENGLAND not bearing Interest	55,085	- -	- -	1,000	54,085
	TOTAL DEBT in ENGLAND - - - £.	106,683,767	3,161,000	- -	874,128	108,970,639

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of					
	£. 328,462. 1. 2. East Indian Railway Annuity.	£. 64,350. East Indian Railway 4½ per Cent. Debenture Stock.	£. 22,311. 10. 6. Eastern Bengal Railway Annuity.	£. 62,642. Eastern Bengal Railway 4 per Cent. Debenture Stock.	£. 200,467. 10. 5. Scinde, Punjaub, and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of *liabilities charged on the Revenues of India*:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India 4 per Cent. Stock - - - - - - - -	5,115,938 15 -	- - -	- - -	- - -	- - -	5,115,938 15 -
India 4 per Cent. Rupee Debt, Rs. 1,06,750, at 2 s. the rupee -	10,675 - -	- - -	- - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock - - - - - - - -	2,235,168 11 8	48,168 - -	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock - - - - - - - -	215,242 15 2	32,597 6 -	- - -	708 - -	- - -	248,548 1 2
India Debt created and issued - - - -	7,577,025 1 10	80,765 6 -	541,054 7 4	67,713 7 1	4,911,621 6 1	13,178,179 8 4
India Debt purchased and cancelled to 31st March 1893: India 4 and 3½ per Cent. Stocks - - - - - - -	530,710 7 1	2,246 16 8	24,266 18 5	1,693 10 8	206,129 11 10	765,047 4 8
* India Debt purchased and cancelled during the Half-year ended 30th September 1893: India 3½ per Cent. Stock purchased with 35,314 *l.* 3 *s.* 10 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof - - -	17,705 15 8	106 2 -	1,484 11 7	64 - 7	13,012 9 3	44,856 17 8
India 3½ per Cent. Stock purchased with 13,610 *l.* 15 *s.* - *d.*, being Interest on the amounts standing to the credit of the Funds - - - - - - - - -	8,694 16 4	37 1 2	403 - 1	27 5 10	3,321 15 2	
India Debt purchased and cancelled - - - -	557,110 19 1	2,389 19 10	26,154 10 1	1,784 17 1	222,463 16 3	809,904 2 4
Balance of India Debt issued as above, outstanding on 30th September 1893: India 3½ per Cent. Stock (*a*) - £.12,109,052 4 10 India 3 per Cent. Stock - - 248,548 2 2 India 4 per Cent. Rupee Debt - 10,675 - - £.	7,019,914 2 9	78,375 6 2	514,899 17 3	65,928 10 -	4,689,157 9 10	12,368,275 6 -

(*a*) India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

E. R. CAVE-BROWNE,
Accountant General.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
3 *November* 1893.

[*Price* ½ *d.*]

433. *Under* 1 *oz.*

EAST INDIA (SALARIES).

RETURN to an Address of the Honourable The House of Commons, dated 24 April 1891;—*for*,

"RETURN of the Number of all Persons who received from the REVENUES of *India*, during the Year 1889-90, ANNUAL ALLOWANCES (whether in the form of Salary, Pay, Fees, Emoluments, or Pensions), of which the Amount was not less than 1,000 Rupees for each Person; distinguishing the Number of Persons and Total Amount received in each Class; and showing whether they were EUROPEANS, EURASIANS, or NATIVES of *India*, and whether Resident or not Resident in *India*."

India Office,
13 May 1892.

A. GODLEY,
Under Secretary of State for India.

(*Mr. Keay.*)

Ordered, by The House of Commons, *to be Printed*,
17 *May* 1892.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH. and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

RETURN of the Number of all Persons who received from the REVENUES of *India*, during the Year 1889–90, ANNUAL ALLOWANCES (whether in the form of Salary, Pay, Fees, Emoluments, or Pensions), of which the Amount was not less than 1,000 Rupees for each Person; distinguishing the Number of Persons and Total Amount received in each Class; and showing whether they were EUROPEANS, EURASIANS, or NATIVES of *India*, and whether Resident or not Resident in *India*.

I.—AMOUNTS PAID IN INDIA.

Annual Salaries of Officers on Active Service in *India* on the 31st March 1890.

	R 1,000 to less than R 2,500.		R 2,500 to less than R 5,000.		R 5,000 to less than R 10,000.		R 10,000 to less than R 20,000.		R 20,000 to less than R 30,000.		R 30,000 to less than R 40,000.		R 40,000 to less than R 50,000.		R 50,000 to less than R 60,000.		R 60,000 to less than R 80,000.		R 80,000 to less than R 1,00,000.		R. 1,00,000 and upwards.		TOTAL.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
CIVIL DEPARTMENT: Including Military Officers in Civil employ other than those in the Public Works Department:		R		R		R		R		R		R		R		R		R		R		R		R
Europeans	935	16,41,967	775	29,59,545	1,207	88,30,580	713	97,53,399	300	72,45,186	125	40,89,975	46	20,34,004	7	3,70,000	13	8,81,760	1	86,000	6	8,16,800	4,128	3,87,09,216
Eurasians	1,088	17,81,776	382	13,38,168	96	6,50,053	8	1,04,626	2	46,500	–	–	–	–	–	–	–	–	–	–	–	–	1,576	39,21,123
Natives	6,203	99,30,766	1,573	56,43,034	421	29,05,967	45	5,82,509	4	95,100	–	–	6	2,70,000	–	–	–	–	–	–	–	–	8,252	1,94,27,376
MILITARY DEPARTMENT (ARMY): Excluding Officers employed with Civil or Public Works Department:																								
Europeans	2,222	34,88,720	1,360	73,61,068	1,699	1,36,98,676	749	1,04,43,416	81	19,09,818	9	2,83,198	12	4,01,552	–	–	2	1,32,000	–	–	1	1,00,000	6,735	3,78,18,448
Eurasians	336	5,27,941	84	2,87,196	22	1,39,928	1	11,427	–	–	–	–	–	–	–	–	–	–	–	–	–	–	443	9,66,492
Natives	1,367	20,30,086	134	4,42,002	25	1,64,672	1	12,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,527	26,48,760
PUBLIC WORKS DEPARTMENT:																								
European (Civil)	871	15,12,126	461	16,32,067	516	37,56,668	164	20,38,415	6	98,868	2	60,000	–	–	–	–	–	–	–	–	–	–	2,020	90,98,144
„ (Military)	79	1,44,633	46	1,41,365	33	2,06,089	43	6,11,524	19	4,42,202	5	1,64,044	–	–	–	–	–	–	–	–	–	–	225	17,10,757
Eurasians	988	12,99,869	213	6,75,325	39	2,78,637	4	45,600	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,244	22,99,431
Natives	1,176	17,25,221	188	5,95,461	85	5,37,800	3	33,600	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,452	28,92,082
FROM INCORPORATED LOCAL FUNDS:																								
Europeans	15	25,080	24	92,506	22	1,46,280	9	1,13,400	–	–	–	–	–	–	–	–	–	–	–	–	–	–	70	3,77,866
Eurasians	32	50,940	11	40,280	3	17,760	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	46	1,08,980
Natives	279	4,14,511	39	1,35,384	4	25,400	1	10,800	–	–	–	–	–	–	–	–	–	–	–	–	–	–	323	5,86,095
TOTAL – Europeans	4,122	68,13,126	3,266	1,21,86,551	3,477	2,66,38,293	1,678	2,29,60,154	406	96,96,074	141	45,98,117	58	24,35,556	7	3,70,000	15	10,13,760	1	86,000	7	9,16,800	13,178	8,77,14,431
TOTAL – Eurasians	2,444	36,60,526	690	23,40,969	160	10,86,378	13	1,61,653	2	46,500	–	–	–	–	–	–	–	–	–	–	–	–	3,309	72,96,026
TOTAL – Natives	9,025	1,41,00,584	1,934	68,15,881	535	36,33,939	50	6,38,909	4	95,100	–	–	6	2,70,000	–	–	–	–	–	–	–	–	11,554	2,55,54,313
TOTAL	15,591	2,45,74,236	5,890	2,13,43,401	4,172	3,13,58,610	1,741	2,37,60,716	412	98,37,674	141	45,98,117	64	27,05,556	7	3,70,000	15	10,13,760	1	86,000	7	9,16,800	28,041	12,05,64,770

Note.—The term "Natives of India" includes only persons of pure Asiatic blood, and not "Statutory Natives of India;" but most of the Eurasians, and some of the Europeans, included in the Return are Natives of India in the sense that they are domiciled there, and that India is their home.

Absentee Allowances of Officers on Leave, including Privilege Leave, who drew Leave Allowances in *India* during the Year 1889–90.

	R 1,000 to less than R 2,500.		R 2,500 to less than R 5,000.		R 5,000 to less than R 10,000.		R 10,000 to less than R 20,000.		R 20,000 to less than R 30,000.		R 30,000 to less than R 40,000.		R 40,000 to less than R 50,000.		R 50,000 and upwards.		TOTAL.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
CIVIL DEPARTMENT:		R		R				R		R		R		R		R		R
Including Military Officers in Civil Employ other than those in the Public Works Department:																		
Europeans	261	80,763	248	1,27,668	431	4,13,387	309	4,92,859	113	3,32,029	49	1,98,637	19	81,080	2	30,349	1,432	17,56,772
Eurasians	308	77,658	106	67,184	25	24,726	2	4,287	2	3,979	–	–	–	–	–	–	443	1,77,834
Natives	1,597	4,36,330	405	2,01,756	127	1,01,916	15	24,525	4	12,350	–	–	1	2,750	–	–	2,149	7,79,627
MILITARY DEPARTMENT (ARMY):																		
Excluding Officers employed with Civil or Public Works Department:																		
Europeans	595	4,05,862	622	5,63,487	442	6,92,718	295	5,41,017	21	1,03,341	1	7,795	5	34,780	–	–	1,981	23,49,000
Eurasians	55	19,495	10	7,629	2	3,063	–	–	–	–	–	–	–	–	–	–	67	30,187
Natives	569	2,45,308	31	29,300	1	946	–	–	–	–	–	–	–	–	–	–	601	2,75,554
PUBLIC WORKS DEPARTMENT:																		
Europeans (Civil)	453	98,273	143	98,467	144	1,64,104	42	80,772	2	5,724	–	–	–	–	–	–	784	4,47,340
„ (Military)	21	12,123	8	7,587	14	13,412	11	26,415	2	7,343	2	4,012	–	–	–	–	58	70,892
Eurasians	367	66,733	41	20,141	16	26,303	–	–	–	–	–	–	–	–	–	–	424	1,13,177
Natives	328	85,748	40	40,794	20	20,013	2	2,898	–	–	–	–	–	–	–	–	390	1,49,453
FROM INCORPORATED LOCAL FUNDS:																		
Europeans	4	3,218	1	440	3	4,330	3	4,322	–	–	–	–	–	–	–	–	11	12,310
Eurasians	3	922	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	922
Natives	44	12,104	5	1,682	1	323	–	–	–	–	–	–	–	–	–	–	50	14,109
TOTAL – Europeans	1,334	6,00,239	1,022	7,97,649	1,034	12,87,951	660	11,45,385	138	4,48,437	52	2,10,444	24	1,15,860	2	30,349	4,266	46,36,314
TOTAL – Eurasians	733	1,64,808	157	94,954	43	54,092	2	4,287	2	3,979	–	–	–	–	–	–	937	3,22,120
TOTAL – Natives	2,538	7,79,490	481	2,73,532	149	1,23,198	17	27,423	4	12,350	–	–	1	2,750	–	–	3,190	12,18,743
TOTAL	4,605	15,44,537	1,660	11,66,135	1,226	14,65,241	679	11,77,095	144	4,64,766	52	2,10,444	25	1,18,610	2	30,349	8,393	61,77,177

Pensions paid in *India*.

	R 1,000 to less than R 2,000.		R 2,000 to less than R 3,000.		R 3,000 to less than R 4,000.		R 4,000 to less than R 5,000.		R 5,000 to less than R 6,000.		R 6,000 to less than R 7,000.		R 7,000 to less than R 8,000.		R 8,000 to less than R 9,000.		R 9,000 to less than R 10,000.		R 10,000 to less than R 11,000.		R 11,000 to less than R 12,000.		R 12,000 and upwards.		TOTAL.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
CIVIL DEPARTMENT:		R		R		R		R		R		R		R		R		R		R		R		R		R
Europeans } Eurasians }	261	2,28,200	112	2,44,571	51	1,63,405	38	1,42,127	24	1,15,415	8	43,624	–	–	1	*8,875	–	–	1	*10,650	–	–	2	*16,363	498	9,73,230
Natives	626	7,72,971	149	3,30,586	82	2,48,521	44	1,81,247	20	95,470	4	24,000	–	–	–	–	–	–	–	–	–	–	1	4,364	926	16,57,159
MILITARY DEPARTMENT:																										
(*a*) Pensioned under Civil Regulations:																										
Europeans } Eurasians }	34	47,485	8	15,807	5	17,100	2	8,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	49	88,392
Natives	49	60,938	14	32,608	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	63	93,546
(*b*) Pensioned under Army and Marine Regulations:																										
Europeans } Eurasians }	196	2,51,416	91	3,11,975	11	38,144	4	17,436	6	28,956	1	6,636	4	22,957	1	1,183	2	11,891	4	31,427	2	22,785	16	2,72,170	338	10,16,976
Natives	324	4,58,014	17	36,273	1	3,530	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	342	4,97,817
PUBLIC WORKS DEPARTMENT:																										
Europeans } Eurasians }	50	63,470	38	36,286	5	15,043	8	29,116	8	38,804	1	6,000	–	–	–	–	–	–	–	–	–	–	–	–	110	2,38,719
Natives	95	1,27,081	23	50,788	2	5,335	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	120	1,83,204
POLITICAL:																										
Europeans } Eurasians }	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Natives	445	5,84,700	129	2,91,542	72	2,36,469	26	1,17,605	10	54,857	41	2,20,715	17	1,18,984	8	66,322	23	2,04,902	21	1,96,841	–	–	45	14,31,217	837	35,24,154
COMPASSIONATE ALLOWANCES:																										
Europeans } Eurasians }	8	8,220	1	2,400	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	9	10,620
Natives	13	12,896	4	5,162	3	7,886	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	20	25,944
FROM INCORPORATED LOCAL FUNDS:																										
Europeans } Eurasians }	1	945	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	945
Natives	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL { Europeans Eurasians }	550	5,99,736	250	6,61,039	72	2,33,692	52	1,96,679	38	1,83,175	10	56,260	4	22,957	2	10,058	2	11,891	5	42,077	2	22,785	18	2,88,533	1,005	23,28,882
TOTAL { Natives	1,552	20,16,600	336	7,46,959	160	5,01,741	70	2,98,852	30	1,50,327	45	2,44,715	17	1,18,984	8	66,322	23	2,04,902	21	1,96,841	–	–	46	14,35,581	2,308	59,81,824
TOTAL	2,102	26,16,336	586	14,07,998	232	7,35,433	122	4,95,531	68	3,33,502	55	3,00,975	21	1,41,941	10	76,380	25	2,16,793	26	2,38,918	2	22,785	64	17,24,114	3,313	83,10,706

Note.—The percentage of Europeans drawing pensions in India is comparatively insignificant.
* Amount drawn by members of the Indian Civil Service, who pay for a portion of their pensions by deduction from their salaries.

II.—Amounts Paid in England.

	£. 100 and under £. 250.		£. 250 and under £. 500.		£. 500 and under £. 1,000.		£. 1,000 and under £. 2,000.		£. 2,000 and under £. 3,000.		£. 5,000 and upwards.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Salaries:		£.		£.		£.		£.		£.		£.		£.
European	181	27,316	84	27,919	60	40,825	19	22,300	1	2,000	1	5,000	346	125,360
Eurasian	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Native	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Furlough Pay and Absentee Allowances:														
European	675	112,518	528	184,086	289	188,383	41	46,698	–	–	–	–	1,533	532,668
	–	–	–	–	–	* 983	–	–	–	–	–	–	–	–
Eurasian	1	100	–	–	–	–	–	–	–	–	–	–	1	100
Native	11	1,546	–	–	–	–	–	–	–	–	–	–	11	1,546
Retired Pay and Pensions:														
European	864	137,196	981	† 358,567	985	† 686,314	616	† 688,707	3	6,650	–	–	‡ 3,449	1,897,385
	–	* 551	–	* 1,000	–	* 2,800	–	* 15,600	–	–	–	–	–	–
Eurasian	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Native	1	220	–	–	–	–	–	–	–	–	1	6,910	2	7,130
Pensions towards which Officers have contributed:														
European	2,217	312,583	1,284	401,575	100	78,748	352	352,900	4	8,728	–	–	3,957	1,154,534
Eurasian	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Native	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gratuities:														
European	2	278	1	453	–	–	–	–	–	–	–	–	3	731
Eurasian	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Native	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total European	3,939	590,442	2,878	973,600	1,434	998,053	1,028	1,126,205	8	17,378	1	5,000	9,288	3,710,678
Eurasian	1	100	–	–	–	–	–	–	–	–	–	–	1	100
Native	12	1,766	–	–	–	–	–	–	–	–	1	6,910	13	8,676
Total	3,952	592,308	2,878	973,600	1,434	998,053	1,028	1,126,205	8	17,378	2	11,910	9,302	3,719,454

* Salaries drawn in 25 cases, in addition to the officers' pay or pension, and not included in the total of the column headed "Salaries."
† Including 241 medical annuities, to which the officers contributed.
‡ Including 40 Europeans drawing 19,449*l.*, who were resident in India.

III.—Amounts Paid by Indian Railway Companies.

(*a*) Resident in *India*.

	Rs. 1,000 and under *Rs.* 2,500.		*Rs.* 2,500 and under *Rs.* 5,000.		*Rs.* 5,000 and under *Rs.* 10,000.		*Rs.* 10,000 and under *Rs.* 20,000.		*Rs.* 20,000 and under *Rs.* 30,000.		*Rs.* 30,000 and under *Rs.* 40,000.		*Rs.* 40,000 and under *Rs.* 50,000.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Salaries :		*Rs.*		*Rs.*		*Rs.*		*Rs.*		*Rs.*		*Rs.*		*Rs.*		*Rs.*
European	1,441	24,73,477	654	22,49,985	248	17,10,610	87	11,52,194	12	2,72,574	6	2,04,000	–	–	2,448	80,62,840
Eurasian	1,158	18,06,778	101	3,19,775	8	50,139	–	–	–	–	–	–	–	–	1,267	21,76,692
Native	863	12,54,885	30	1,00,174	2	12,300	–	–	–	–	–	–	–	–	895	13,67,359
Total	3,462	55,35,140	785	26,69,934	258	17,73,049	87	11,52,194	12	2,72,574	6	2,04,000	–	–	4,610	1,16,06,891

(*b*) Not Resident in *India*.

	£. 100 and under £. 250.		£. 250 and under £. 500.		£. 500 and under £. 1,000.		£. 1,000 and under £. 2,000.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Salaries :		£.		£.		£.		£.		£.
European	94	14,724	51	16,230	31	19,058	4	4,510	180	54,522
Eurasian	–	–	–	–	–	–	–	–	–	–
Native	–	–	–	–	–	–	–	–	–	–
Total	94	14,724	51	16,230	31	19,058	4	4,510	180	54,522

EAST INDIA (SALARIES).

RETURN of the Number of all Persons who received from the REVENUES of *India*, during the Year 1889–90, ANNUAL ALLOWANCES (whether in the form of Salary, Pay, Fees, Emoluments, or Pensions), of which the Amount was not less than 1,000 Rupees for each Person; distinguishing the Number of Persons and Total Amount received in each Class; and showing whether they were EUROPEANS, EURASIANS, or NATIVES of *India*, and whether Resident or not Resident in *India*.

(*Mr. Keay.*)

Ordered, by The House of Commons, *to be Printed,*
17 *May* 1892.

[*Price* 1 *d.*]

192. *Under* 1 *oz.*

EAST INDIA (UNCOVENANTED SERVICE).

RETURN to an Address of the Honourable The House of Commons, dated 5 April 1892;—*for*,

"RETURN of CORRESPONDENCE between the Secretary of State for India and the Government of India, in relation to the Resolution of the Government of India of 4th December 1891, regarding the UNCOVENANTED SERVICE."

India Office,
26 April 1892.

HORACE WALPOLE,
Assistant Under Secretary of State.

(*Mr. King.*)

Ordered, by The House of Commons, *to be Printed*,
3 *May* 1892.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

168.

RETURN of CORRESPONDENCE between the Secretary of State for India and the Government of India, in relation to the Resolution of the Government of India of 4th December 1891, regarding the UNCOVENANTED SERVICE.

— I. —

(Financial, No. 190.)

To His Excellency The Most Honourable The Governor General of India in Council.

India Office, London,
28 August 1890.

My Lord Marquis,

I TRANSMIT, for the information of your Government, a copy of the Report of the Select Committee of the House of Commons on East India (Civil Servants), with the proceedings of the Committee, and the Minutes of Evidence, relating to "the alleged grievances of the Uncovenanted Civil Servants of India, arising "from the change in the relative value of gold and silver money, and their leave "and pension rules."

Uncovenanted Civil Servants. Report of the Select Committee.

2. With regard to the payment of the pensions of such of those officers as are permanently resident in the United Kingdom, the Committee are of opinion (1) "that the unforeseen change in the relative value of gold and silver money "affords equitable grounds for a readjustment of the pensions"; and they have accordingly reported to the House of Commons, (2.) "That a minimum rate "of exchange for payment of pensions should be fixed by the Government"; "and (3) "that the minimum rate shall be one shilling and nine pence (1 *s.* 9 *d.*) "to the rupee."

3. Your Excellency is aware, from my telegram of the 6th of March 1888, and my Despatches of the 31st May 1888, No. 141; and the 9th of January 1890, No. 5, that I have for some time had under consideration the propriety of offering to such of the uncovenanted servants as are in receipt of pensions granted in rupees a guarantee that the amounts issued to them in England should not fall below some definite sterling amount. My view was that, although there was no legal claim upon the Government to give anything more than the number of rupees determined under the regulations, it was not desirable that an important body of public servants should, after they had finally severed their connection with India, be liable to continual and excessive fluctuations in their income from circumstances over which they had no control. I was, accordingly, prepared to allow any such officer, if resident in a country of which gold is the currency, voluntarily to convert his pension into the equivalent thereof, at a fixed rate of 1 *s.* 8 *d.* the rupee.

4. Your Excellency did not accept this view, and preferred that the grievances of the officers should be investigated by a Select Committee of the House of Commons; and, in compliance with your opinion, Her Majesty's Government consented to its nomination. Although, therefore, the recommendation of the Committee would impose on the revenues of India a heavier charge than I had intended, I do not think that it will be right to hesitate in its acceptance. I have, accordingly, communicated to your Excellency, by a telegram, dated the 6th of August, the substance of a Resolution passed by me in Council on that day, namely, that "all pensions granted in rupees, which are payable at the "Home Treasury to residents in the United Kingdom, or which are payable to "residents in any other country in which the standard of currency is gold, be

"paid, with effect from the 1st of April 1890, at the rate of exchange annually "fixed for the adjustment of transactions between the British and Indian "Governments, subject to the condition that the rate of 1 *s.* 9 *d.* the rupee be "fixed as the minimum rate at which the conversion into sterling shall be "effected."

5. The 4th Resolution of the Select Committee is, "that no distinction in the "furlough and pension rules should be made "between Europeans and natives of India." Assuming the meaning of the Committee to be that no such distinction should be made merely on account of race, it is entirely in accordance with the policy of the East India Company in former days, and with that of Her Majesty's Government expressed in repeated Despatches, to the most important of which I refer in the margin.*

*Despatches to India,—
8th December 1862, No. 205 (Financial), paragraphs 2 and 3.
8th November 1865, No. 255 (Financial), paragraph 9.
15th May 1868, No. 221 (Financial).
8th December 1868, No. 504 (Financial).
10th March 1868, No. 84 (Financial).
6th December 1871. No. 451 (Financial).
10th February 1876, No. 48 (Financial).
12th September 1889, No. 104 (Public), paragraph 34.

6. The 5th and 6th Resolutions of the Committee are, "that some period of "furlough should in all cases count as service for pension"; and that pensionable "able service should commence at the age of 20." The Committee have given no reasons for their recommendations, and I am unable to judge whether they intended the words "in all cases" to include furlough taken in India as well as out of India. Your predecessor's Government, in a letter dated the 21st of August 1886, No. 254, recommended that "one year's leave with allowance in "15 years' service, and two years in 25 years' service, be allowed to count as "service for pension, provided that such leave is taken out of India." I was unwilling to sanction such a measure, in the absence of any estimate of its probable financial effect; but your Excellency, being convinced that the concession would not materially affect the cost of the steps that were likely to be taken on other grounds, has renewed the recommendation in your letter of the 11th of March last, No. 66, and accordingly, unless you see any reason now to change your opinion, I give my sanction to it.

7. The reduction to 20 of the age at which qualifying service may begin is in excess of the recommendation made on this subject by the Government of India in 1886, and renewed by you recently, which would have fixed the minimum age at 21. Considering the great tendency on the part of the Uncovenanted Servants to continue in the service of the Government as long as health and the regulations permit, I do not consider that any very material addition would be made to the Home Charges by reducing the limit to 20. Unless, therefore, your Excellency should consider that the charges in India would be unduly enhanced thereby, I authorise you to carry this Resolution of the Committee into effect.

8. In addition to their Resolutions, the Committee have recorded their "opinion that the greater part of the grievances of the Uncovenanted Service "is due to the ambiguity in which the terms of service have from time to time "been stated; and" they "recommend that in future there shall be as nearly "as possible a uniform scheme, which shall explicitly describe the terms of "pension and furlough." In this respect, again, I find myself in some difficulty from the absence of any explanation of the grounds upon which the Committee have founded their opinion. The most material part of the grievances appears to have consisted in the payment of the pensions at the rate of exchange annually fixed for the adjustment of transactions between the British and Indian Governments; and this condition, so far from being left in ambiguity, has been expressed in every notification, advertisement, contract, and code of rules, in which the payment of pensions to Uncovenanted Servants has been mentioned. Your Excellency is, however, aware, from my Despatch of the 4th of July 1889, No. 145, of my wish that the Civil Furlough Rules should be made more simple; and I trust that you may be able to adopt this suggestion with regard also to the Pension Rules. It seems to me that it would be practicable to condense into a small pamphlet the more important regulations, leaving the numerous amplifications and subsidiary rules to be codified for the information of the officers of account, as at present, to whatever extent may be necessary.

9. I do

9. I do not, however, consider it possible that there can be one scheme for all the Civil Servants. As regards pension, the annuities of the Covenanted Civil Servants are on a totally different footing from the retiring allowances of other officers; and, as regards furlough, there must, in my opinion, be a broad distinction between the privileges of the higher classes who are appointed by competition or selection in England, and those of the branches requiring no special European training, for which the Local Governments find no difficulty in obtaining recruits on the spot. I cannot express my view more clearly than by quoting the words of the Report* of the Public Service Commission, that not only the pay of the Provincial Service, but also "the general conditions of "such service as to leave and retiring annuity, should be fixed on independent "grounds, and bear no relative proportion to those of the Imperial Service."

*Summary, Clause 39.

10. Finally, the Committee state that they "have had their attention called "to the obstacles in taking furlough, arising from the insufficiency of the "present furlough pay." The remark has reference apparently to the absence of any minimum allowance. In certain cases a minimum rate of furlough allowance is fixed, and it seems equitable that, in the case of the officers to whom the Resolutions of the Select Committee refer, some minimum rate should also be fixed when the leave is taken out of India. I shall be glad to have your Excellency's opinion on the point, and on the amount at which you would place the minimum if you concur in this view.

11. Some complaints were made to the Committee regarding the reservation, in Clauses 5 to 7 of the Civil Service Regulations, of the right of the Government to change or modify the pension and furlough rules from time to time, and to interpret their meaning. The particular instances brought forward of the supposed application of this power appear to have been the refusal to recognise, on behalf of officers appointed while the Pension Rules of 1831 were in force, a claim to a pension equal to half their salary when promotion to an amount exceeding 10,000 rupees a year had been obtained after the limitations laid down in 1855 were prescribed, the introduction of a system of compulsory retirement at the age of 55, and the substitution of a graduated scale of pension in 1887 for the scale previously in force. I have no reason to think that in any of these cases there was any interference with the rights of the servants of the Government. It is, however, desirable that it should be clearly understood that the Government does not claim any power to withdraw from officers privileges already granted to them, although it maintains the right of altering the regulations when necessary, and of judging, in any case in which an officer may appear to suffer therefrom, whether sufficient compensation has been granted to him.

I have, &c.
Cross.

— II. —

(No. 393 of 1890)—Finance and Commerce Department.

To the Right Honourable Viscount Cross, G.C.B., Her Majesty's Secretary of State for India.

My Lord, Calcutta, 17 December 1890.

WE have the honour to acknowledge receipt of your Lordship's Despatch No. 190 (Financial), dated the 28th August 1890, dealing with the recommendations of the Select Committee of the House of Commons on East India (Civil Servants).

2. We have made the necessary corrections in the Civil Service Regulations in accordance with your Lordship's decision to fix a minimum rate of exchange at 1 *s.* 9 *d.* the rupee in respect of all pensions granted in rupees, which are payable at the Home Treasury to residents in the United Kingdom, or which are payable to residents in any other country in which the standard of currency is gold.

3. With reference to the fifth resolution of the Committee, we have already expressed an opinion that some concession is required in respect of the rule by which the service qualifying for pension is reckoned exclusively of all leave other than privilege leave. We see no reason to modify the views stated in paragraph 9 of our Despatch, No. 254 (Financial), dated the 21st August 1886, and we have accordingly availed ourselves of your Lordship's sanction to the proposal therein made to provide by rule that one year's leave with allowances in 15 years' service, and two years in 25 years' service, shall be allowed to count as service for pension, provided that such leave is taken out of India.

4. In regard to the sixth resolution, we have considered the question raised in paragraph 7 of your Lordship's Despatch, and we think it may be safely said that the charges in India will not be unduly enhanced by reckoning qualifying service from the age of 20 years. We do not think that the alteration will have any appreciable effect in the case of natives of India, and even in the case of European officers it is probable that the grievance expressed on the point in the evidence before the Committee is mainly sentimental, as an officer other than an Indian Civil Servant seldom retires voluntarily before the age of 55. The practical effect of the change will be to add slightly to the pensionary charges in the case of officers compelled to leave the service through ill-health. We gladly assent to a change which will to some extent lessen the difficulties in which deserving officers may be placed by the loss of health, and we have willingly accepted the recommendation on the point made by the Committee and supported by your Lordship.

5. We enclose a copy of a resolution which we have issued in the Financial Department, No. 5800, dated 12th December 1890, giving effect to the changes specified in the previous paragraphs, and showing the consequent amendments of the Civil Service Regulations. As regards the addition to Article 628, we have understood the instructions as authorising us to make the necessary amendment in the rules for Statutory Native Civil Servants.

6. In paragraph 8 your Lordship has discussed the advisability of a general simplification of the leave and pension rules. We have referred to the evidence on the point laid before the Committee at pages 32 and 145 of the Minutes. We are far from underrating the importance of making the rules as simple as possible, and we will cause a short pamphlet to be prepared containing the principal regulations in a condensed form in the manner suggested by your Lordship. We think, however, that the complaint of complexity indicates some misapprehension as regards the leave and pension rules, and that the bulk of the regulations is unavoidable, considering the very large number of officers affected by them, the great differences in the conditions of service of the branches of the public service dealt with, and the great variations within those branches as regards class, nationality, and circumstances of appointment. The codes have gradually acquired their present form in the course of years, during which much trouble has been taken to clear up doubts and difficulties; to harmonise, as far as possible, the conditions of service for similar classes in different departments of the Administration; to make it possible for every officer to ascertain the rights and privileges of his appointment; and, finally, to enable Local Governments and executive officers to deal on a system with the great mass of questions that necessarily come before them. Our object has been to secure uniformity of practice, and to avoid the necessity for perpetual reference to the central Government on questions of administrative routine. The apparent intricacy of the rules is to some extent misleading, as the number of rules affecting any one class of officers is comparatively small, and such complications as undoubtedly exist are mainly due to constant pressure from administrative departments in regard to special cases, in which it is represented that hardship or unfairness is caused by the application of broad general rules to varying classes of the public service. Much is still required before the regulations can be considered complete, but the work of improvement is necessarily slow, and we think it certain that an extensive abbreviation will only result in a return to the former unsatisfactory position, in which the endless questions of detail involved in the complicated machinery of Indian Government

could only be decided by the traditions preserved in note books of reference maintained in the Secretariat and Account offices. The difficulties, the uncertainty, and the want of uniformity in practice of the last generation, have been in great part forgotten by officers of the present day, and those who are most ready to complain of the complication of the rules are themselves unaware how largely the codes have contributed to increased smoothness in the working of the administration.

7. In paragraph 10 your Lordship has asked for our opinion on the question of prescribing a minimum furlough allowance, with a view to removing the reluctance to take furlough occasioned by the insufficiency of the present furlough pay. The question has been carefully considered by us during the last year in connection with memorials submitted by officers of our Public Works Department; and we agree that a concession is required in the interests of European officials, but some difficulty arises from the great differences in pay and classes of appointment held by the officers concerned. There are obvious objections to further complication of the rules by the adoption of a varying minimum for different branches of the service. An arrangement of the kind would only accentuate the dissatisfaction which we are now attempting to remove, and no scheme could be prepared which would not give fresh occasion for real or imaginary grievance. On the other hand, the adoption of a uniform minimum allowance for all furlough taken out of India is objectionable, both on the ground of the expense involved, and of the fact that large classes of officers would then be enabled to take furlough on allowances equal to, or little less than, the salaries enjoyed by them on active service.

8. It appears to us that the best way out of the difficulty lies in granting the privilege of a minimum allowance to those officers only who have been specially recruited in England. These officers may be considered to have special claims on the liberality of the Government when they desire to revisit the country in which they were recruited, and the scale on which they are paid affords a sufficient guarantee that their leave allowances under a moderate sterling minimum will not be disproportionately high. The specific proposal which we make to your Lordship is that all officers appointed in England should be given a minimum leave allowance of 250 *l.* a year, or their last pay converted at the official adjusting rate, whichever is less. The concession will not affect the numerous Europeans appointed in India to the Education, Police, Accounts, Opium, Salt, and other minor Departments. We think, however, that a broad line can be fairly drawn between the services recruited in England and in India. The latter were recruited in a country in which the silver standard prevailed, and the Government is not bound to incur expenditure to save them from loss if they spend their leave in another country employing a different standard of value.

9. The last point to be discussed is the very important question dealt with in the eleventh paragraph of your Lordship's Despatch. We observe that many of the witnesses examined by the Committee laid stress upon the danger to which they profess to be exposed, owing to the reservation by Government of its right to modify existing rules, and to interpret the meaning of these rules in case of doubt. We think, however, that the evidence given under this head shows clearly that the grievance of which so much has been made arises to a large extent from misapprehension, and this view is strengthened by the fact that the Committee has not considered it necessary to frame any definite resolution on the point. The evidence to which we specially refer is that given on pages 3, 10 to 18, 33, 38, and 110 of the Minutes. Your Lordship has pointed out that the particular instances in which the rules are supposed to have worked hardly with retrospective effect, are those connected with the pension rules of 1831 and 1855, the rule introducing compulsory retirement at the age of 55, and the introduction of the graduated pension scale in 1887; and your Lordship has added that there is no reason to think that in any of these cases there was any interference with the rights of the servants of Government. In that opinion we concur. The changes made in each of these cases have been sanctioned primarily in the interests of the officials themselves, and the result has been to effect improvements in the prospects and position of the Civil Services as a whole. It is only natural that individual officers should endeavour to make

the most of a loss which they may at the end of their service consider due to the action of particular rules. The circumstances under which the changes were made are by that time forgotten, and the officers themselves have lost count of the great gain which these very changes involved to them throughout their service. We find, however, that, even so, the charges brought against the Government are for the most part indefinite, and that, when called on for specific instances of hardship, the witnesses were able to quote exceedingly few. The inference to be drawn is that the power to alter rules hitherto vested in the Government of India has been throughout exercised with due consideration for the rights of its servants, and that there has in reality been no harsh or arbitrary curtailment of existing privileges such as has been alleged by some of the witnesses.

10. Under these circumstances, we think it right to suggest to your Lordship that the terms in which paragraph 11 of the Despatch under reply is expressed might give rise to considerable difficulty. The Articles 5 to 7 of the Civil Service Regulations quoted by your Lordship deal with the reservation by Government of the right to modify the rules regarding pay and acting allowances, leave, and pension; and in the last sentence of paragraph 11 it is suggested that questions of compensation may arise in each case of modification of any of these rules. We venture to point out that a suggestion of the kind goes beyond even the necessities of the case as alleged by the witnesses on an *ex parte* statement of their grievances, and that without some qualification the guiding principle laid down by your Lordship would go far towards making it impossible for the Government to carry out its functions effectively. The evidence on the point before the Committee was given mainly, if not entirely, with reference to changes in the pension rules; and we entirely agree that, on the rare occasions when any substantial change is made in a pensionary system, the privileges of existing employés should be safeguarded to the fullest extent. This can be most easily done by giving to the officers affected the right of selecting within a given period whether they will come under the operation of the existing or the new rules, and we are unaware of any change made in the past in which the great mass of officials would not have readily exercised their option by accepting the new rules offered to them.

11. The difficulty which we feel in regard to your Lordship's instructions is, that they may be held by our officers to go much further than is necessary or than your Lordship intended. In regard to Article 5 especially, and to a less extent in regard to the leave rules covered by Article 6, we feel that they might, under certain conditions, unduly hamper us in carrying out necessary improvements in the rules of the services. We have explained in paragraph 6 that the code of rules regulating the conditions of employment of the Civil Services has grown up gradually with a rapidly developed system of government. Many of its provisions have been introduced tentatively to meet the necessities of new branches of the administration, and many of its complications are due to special difficulties connected with the Indian Government. To enable us to simplify it effectively in the manner suggested by your Lordship, it is of the first importance that the Government should be able to carry out any necessary changes without being required to consider separately every claim for compensation that may be alleged to arise out of each reform. As an instance of the difficulty which we apprehend from the views now indicated by your Lordship, we invite attention to the proposals referred to in paragraph 2 of the Despatch No. 145 (Financial), dated the 4th July 1889, in which we were asked to consider the remarks of the Home Charges Committee on the possibility of reducing our liabilities in respect of civil furlough and absentee allowances. In that particular case we were unable to recommend the suggested changes; but it might well have happened that proposals in which we fully concurred would have perforce been abandoned, from the impossibility of carrying them out if their introduction involved the necessity of assessing claims to compensation by each individual officer affected.

12. If your Lordship agrees with us that it is indispensable for the Government of India to expressly retain the powers reserved by Articles 5 to 7 of the Civil Service Regulations, and especiallly the powers reserved by Articles 5 and 6, we should be glad if the terms of paragraph 11 of the Despatch under

reply

reply could be modified, or further explained, in such a way as to make it clear that claims to compensation will not, as a matter of course, be admitted in consequence of changes in the conditions of service. We fully agree with your Lordship that the powers referred to should not be exercised harshly or arbitrarily, and that the fullest consideration should be given to the general interests of those affected. We observe that, although your Lordship has quoted Articles 5 to 7, it would appear from the context that Article 5 was not specially considered. If the allusion to Article 5 should have been unintentional, it would remove some of the difficulty apprehended by us if your Lordship would alter the words "Clauses 5 to 7" in line 2 of paragraph 11 to "Clauses 6 and 7." We anticipate that without some such qualification the remarks to which we have referred might give rise to much misapprehension, to claims for compensation on every petty change of rule, which it would be quite impossible for us to recognise, and to the still further aggravation of agitation and discontent which are injurious to the public service. In connection with this subject, we invite attention to the closing words of paragraph 4 of your Lordship's Despatch No. 64 (Public—Records), dated the 28th August 1890. In this Despatch your Lordship, writing on the subject of a revised edition of the Indian Civil Service Manual, has impressed upon us that "it cannot be stated too distinctly that these rules and orders are liable to alteration by Government at any time and in any manner as regards all its servants."

We have, &c.
Lansdowne.
G. Chesney.
A. R. Scoble.
C. A. Elliott.
P. P. Hutchins.
D. Barbour.

Enclosure to Despatch No. 393 of 1890.

(No. 5800.)

Government of India.—Finance and Commerce Department.—Pensions and Gratuities.—Rules and General Matters.

RESOLUTION.

Calcutta, 12 December 1890.

Read—

Despatch from the Secretary of State for India, No. 190 (Financial), dated 28th August 1890.

RESOLUTION.—In this Despatch the Secretary of State deals with the recommendations made in the Report of the Select Committee of the House of Commons on East India (Civil Servants). His Excellency the Governor General in Council directs the publication of the decisions arrived at on such of the questions raised as can be disposed of without further reference.

2. In regard to the rate of exchange for payment of pensions, the Secretary of State has decided that all pensions granted in rupees, which are payable at the Home Treasury to residents in the United Kingdom, or which are payable to residents in any other country in which the standard of currency is gold, shall be paid, with effect from the 1st of April 1890, at the rate of exchange annually fixed for the adjustment of transactions between the British and Indian Governments, subject to the condition that the rate of *1 s. 9 d.* the rupee is fixed as the minimum rate at which the conversion into sterling shall be effected.

3. In regard to the recommendation of the Committee that some period of furlough should in all cases count as service for pension, the Secretary of State has proposed, and the Government of India has agreed, that one year's leave with allowances in 15 years' service and two years in 25 years' service shall be allowed to count as service for pension, provided that such leave is taken out of India.

4. The recommendation of the Committee that service should qualify for pension from the age of 20, instead of 22, has been accepted.

5. A list of amendments to the Civil Service Regulations is appended to this Resolution, showing the additions and corrections made in accordance with the foregoing decisions.

6. A further Resolution will issue subsequently dealing with the remaining questions regarding the leave and pension rules when they are finally decided.

ORDER.—Ordered, that this Resolution be communicated to all the Departments of the Government of India; to all Local Governments and Administrations; to the Comptroller and Auditor General; to all Accountants General and Comptrollers; the Director General of the Post Office of India; the Mint and Assay Masters, Calcutta and Bombay; the Commissioner of Northern India Salt Revenue; and the Superintendent, Government Printing, India.

Ordered also, that the Resolution be published in the "Gazette of India" for general information.

R. A. Gamble,
Officiating Under Secretary to the
Government of India.

Appendix to Resolution No. 5800, dated 12th December 1890.

Addenda and Corrigenda to the Civil Service Regulations.

Page 30, Article 125, Note 3, for "22" in the sixth line of this note, substitute "20."

Page 58, Article 228 (*b*), for "22" in the last line of this Article, substitute "20."

Page 96, Article 390 (*a*), for "twenty-two" in the second line of this Article, substitute "twenty."

Article 391, for "twenty-two" in the first line of this Article, substitute "twenty."

Page 100, Article 409, for "22" in the last line of this Article, substitute "20."

Page 109, Article 445 (*a*), substitute the following for the first sentence of this Article:—445 (*a*). Time passed on leave in India other than privilege or subsidiary leave does not count as superior service.

Insert a new Article 445-A as follows:—445-A. Time passed on leave with allowances out of India counts as service as follows:—

If the service of the officer is not less than—	He counts as service a period not exceeding—
15 years	1 year.
25 years	2 years.

Article 446, add after line 7 of this Article:—If the officer's service is not less than 15 years, he counts as service a period not exceeding one year spent on leave with allowances out of India.

Page 110, Article 450, cancel the example under this Article.

Page

Page 134, Article 555, for "Twenty-two" in the third and fourth lines of this Article, substitute "twenty."

Page 159, Article 628, Section 1 (*a*), add to this Section :—(6) Time passed on leave with allowances out of India as follows :—

If the service of the officer is not less than—	He counts as service a period not exceeding—
15 years	1 year.
25 years	2 years.

Page 178, Article 707, for "twenty-two" in the first line of this Article substitute "twenty."

Page 179, Article 711 (*a*), add at the end of this clause:—If the officer's service is not less than 15 years, he counts as service a period not exceeding one year spent on leave with allowances out of India.

Page 267, Article 1015 (*b*), cancel the last nineteen words of this clause; insert a new Article 1015-A as follows:—1015-A. All pensions granted in rupees, which are payable at the Home Treasury to residents in the United Kingdom, or which are payable to residents in any other country in which the standard of currency is gold, are paid, with effect from the 1st April 1890, at the rate of exchange annually fixed for the adjustment of transactions between the British and Indian Governments, subject to the condition that the rate of 1 *s.* 9 *d.* the rupee is fixed as the minimum rate at which the conversion into sterling shall be effected.

Page 274, Article 1057, substitute the following for this Article :—1057. Pensions stated in Indian money shall, where the standard of currency of the colony is gold, except when it is otherwise arranged, be paid in sterling money at the rate of exchange annually fixed for for the adjustment of transactions between the British and Indian Governments, subject to the condition that the rate of 1 *s.* 9 *d.* the rupee is fixed, with effect from the 1st of April 1890, as the minimum rate at which the conversion into sterling shall be effected. If any payments are made at a different rate or otherwise erroneously, they should be adjusted in subsequent payments.

E. J. Sinkinson,
Secretary to the Government of India.

— III. —

(Financial, No. 125.)

To His Excellency The Most Honourable The Governor General of India in Council.

India Office, London,
25 June 1891.

My Lord Marquis,

Members of Civil Departments other than Indian Civil Servants :—pension and leave rules: minimum furlough allowance.

YOUR Excellency's letter, dated the 17th of December 1890, No. 393, has received my very careful consideration in Council; and I have in the first instance to express my approval of the Resolution which you issued on the 12th of that month, regarding the payment of pensions granted in rupees, the amount of absence allowed as qualifying service for pension, and the age for the commencement of such qualifying service, in regard to members of the various Civil Departments who are not Indian Civil servants.

2. I learn with satisfaction that your Excellency has given instructions for the preparation of a short pamphlet containing the principal regulations relating to the leave and pension of such officers.

3. I proceed next to comment on the point raised in paragraphs 9 to 12 of your letter, and I regret to find that my intention in regard to the power of your Government to alter from time to time the Civil Service Regulations has been misapprehended, owing to the somewhat condensed language used in the

11th paragraph of my Despatch of the 28th of August 1890, No. 190. When referring to "the right of the Government to change or modify the pension and "furlough rules from time to time," I had no intention of in any way interfering with your Excellency's power in that respect; and I hoped that I had made that clear by adopting the expression that the Government "maintains the "right of altering the regulations when necessary." I cited various cases in which the rules had been altered, and stated my opinion that in none of them had there been any interference with the rights of the servants of the Government.

4. What, however, I wish to convey is that, while proceeding, as hitherto, in the manner that may be found most convenient when a new rule has to be adopted, either by deferring its introduction for a certain time after it has been published, or by giving to the officers affected the right of choosing within a given period whether they will come under the operation of the old or the new rules, your Excellency and the Local Governments should not consider yourselves precluded from making or recommending an exception in any case of manifest hardship. For instance, I may refer to that which formed the subject of my Despatch of the 15th of January last, No. 7, where the Madras Government, holding themselves not to be responsible for the effect of the alteration which had been made in the rules, refrained from any special recommendation for the grant of such a pension as would have been permissible if the Regulations had not been altered shortly before the memorialist retired.

5. When any such case of apparent hardship arises, the local authorities should understand that, when the officer applies to retire, they are not precluded from examining into its merits, and ascertaining whether, in their opinion, the individual has substantially suffered from the introduction of the rule. If, after comparing the advantages secured to him by the altered rules with any disadvantages incidentally involved, they find that he has on the whole substantially suffered, the point may be taken into consideration in determining whether some modification of the new rules ought not to be permitted in the particular instance.

6. I now proceed to deal with the question which you have treated in the seventh and eighth paragraphs of your letter, namely, the propriety of prescribing a minimum furlough allowance, with a view to the removal of the reluctance to take furlough occasioned by the insufficiency of the present furlough pay. In view of the difficulties surrounding the subject, your Excellency proposes to grant the privilege of a minimum allowance to those officers only who have been specially recruited in England. Such officers have, in your opinion, a special claim on the liberality of the Government when they desire to revisit the country in which they were recruited, and the scale on which they are paid affords a sufficient guarantee that their leave allowances, under a moderate sterling minimum, will not be disproportionately high. You, accordingly, recommend that they be granted a minimum leave allowance of 250 *l.* a year, or their last pay converted at the official adjusting rate, whichever is the less.

7. I concur with your Excellency in thinking that there are certain cases in which it is desirable to guarantee a minimum leave allowance; but I am of opinion that it will be sufficient to give 200 *l.* a year, or 75 per cent. of the last salary in India, converted at the rate annually fixed for adjustment, whichever of the two sums may be the less.

8. It is more difficult to determine to what officers this privilege should be granted. Your Excellency would give it to the services recruited in England, on the ground that they are in a different position from that of those recruited in India where the silver standard prevails, and that the Government is not bound to incur expenditure in order to save the latter from loss if they spend their leave in a country employing a different standard of value.

9. It seems to be your intention, accordingly, that the minimum allowance shall be granted not only to the Public Works, Telegraph, and Forest officers, but also to schoolmasters, artizans, and others sent from England in an inferior capacity, to undertake duty in India. I presume that the privilege would further

further have to be allowed to all those officers who, though recruited in India, have been or may be hereafter admitted to the more favourable leave rules.

10. I fear that the adoption of such a proposal, confined as it would be to persons nominated by the Secretary of State, or with his special sanction, would enhance the anomalies already existing, and would by no means remove the feeling of dissatisfaction which prompted the complaints made to the Select Committee of the House of Commons, and which led them to call attention "to the obstacles "in taking furlough arising from the insufficiency of the present furlough "pay."

11. On the other hand, the grant of a minimum rate of furlough pay to all the members of the various Departments in India would cause an expense beyond that which the circumstances appear to justify, especially as it might in all probability lead to a considerable increase in the number of absentees who would spend their furlough in England.

12. The leave rules are, in my my opinion, sufficiently liberal in the concessions made to those who voluntarily take leave of absence; and, if they desire to come to this country, I see no reason for giving them an increase of pay beyond that at present permissible. There is, however, a difference in the case of persons whose health may have broken down in India, and who are ordered by a medical board to seek the restoration of their health in a temperate climate. Such officers have no option in the matter; and it is reasonable to allow them such a moderate amount of pay as may enable them to avail themselves of the leave ordered for them. Hence I am disposed, if your Excellency should agree, to consent to the grant of the minimum rates above-mentioned in cases of sick leave, and to half those rates in similar cases where quarter-pay is at present admissible. I leave it to your Excellency to determine from what date the privilege should commence.

I am, &c.
Cross.

— IV. —

Leave and Pension.

(No. 4863.)

4 December 1891.

Resolution—By the Government of India, Finance and Commerce Department.

Read—

Resolution by the Government of India in this Department, No. 5800, dated the 12th December 1890.

Despatch to the Secretary of State, No. 393, dated 17th December 1890.

Despatch from the Secretary of State, No. 125, dated 25th June 1891.

Resolution.—In the Resolution read in the preamble, the decisions arrived at on some of the recommendations made in the Report of the Select Committee of the House of Commons on East India (Civil Servants) were published. His Excellency the Governor General in Council now directs the publication of the final decisions on the other questions, which arose in connection with the Report of the Committee, and which were in December 1890 held over for further consideration in communication with Her Majesty's Secretary of State for India. These were—

(*a*) The recommendation contained in the following extract from the Report:—

"Your Committee are further of opinion that the greater part of the grievances of the uncovenanted service is due to the ambiguity in which the terms of service have from time to time been stated,

and recommend that in future there shall be as nearly as possible a uniform scheme, which shall explicitly describe the terms of pension and furlough."

(*b*) The following remarks of the Committee : —

"Your Committee have had their attention called to the obstacles in taking furlough, arising from the insufficiency of the present furlough pay, and they recommend this matter to the consideration of the Secretary of State in Council."

(*c*) The question as to what action should be taken with reference to the complaints made to the Committee regarding the reservation, in Articles 5 to 7 of the Civil Service Regulations, of the right of the Government to change or modify the pension and furlough rules from time to time, and to interpret their meaning.

2. The Government of India are of opinion that the leave and pension rules, as contained in the Civil Service Regulations, are not open to the charge of ambiguity, though from the necessity of the case they are elaborate and complicated. The regulations have acquired their present form in the course of years, the object of the modifications made from time to time having been, while assimilating as far as possible the conditions of service for similar classes in different branches of the Administration, to remove all ambiguity from the rules, and to enable, on the one hand, officers to ascertain their rights and privileges, and, on the other hand, to enable Local Governments and executive authorities to decide without reference to the Government of India the great mass of questions in regard to leave and pension which necessarily come before them.

3. In view of the great differences which exist in the conditions of service of the many branches of the public service, and in the circumstances of appointments of officers to different branches and sometimes to the same branch, it is not possible to introduce one scheme of leave and pension rules applicable to all branches of the Civil Service. His Excellency the Governor General in Council considers that the Civil Service Regulations cannot be materially abbreviated or simplified, without risk of causing ambiguity, and a return to the former state of uncertainty which existed before the rules were codified. His Excellency in Council will always bear in mind the desirability of simplifying the rules wherever possible; but the Civil Service Regulations, without any material alteration in form, must for some time continue to be the authoritative declaration of the rules relating to leave and pension.

4. In order, however, that the more important rules regarding leave and pension may be available in a shorter and more convenient form, a pamphlet containing the principal regulations in a condensed form is being prepared, and will be issued hereafter.

5. The remarks of the Committee quoted in clause (*b*) of paragraph 1 of this Resolution have been understood by the Secretary of State and by the Government of India to have reference to the absence of any minimum furlough allowance. The decision on this question is contained in the following extracts from the Secretary of State's Despatch of the 25th June 1891 :—

"I concur with your Excellency in thinking that there are certain cases in which it is desirable to guarantee a minimum leave allowance ; but I am of opinion that it will be sufficient to give 200 *l.* a year, or 75 per cent. of the last salary in India, converted at the rate annually fixed for adjustment, whichever of the two sums may be the less.

* * * * * * * *

"The leave rules are, in my opinion, sufficiently liberal in the concessions made to those who voluntarily take leave of absence; and, if they desire to come to this country, I see no reason for giving them an increase of pay beyond that at present permissible. There is, however, a difference in the case of persons whose health may have broken down in India, and who are ordered by a medical board to seek the restoration of their health in a temperate climate. Such officers have no option in the matter ; and it is reasonable to allow them such a moderate amount of pay

as

as may enable them to avail themselves of the leave ordered for them. Hence I am disposed, if your Excellency should agree, to consent to the grant of the minimum rates above mentioned in cases of sick leave, and to half those rates in similar cases where quarter-pay is at present admissible. I leave it to your Excellency to determine from what date the privilege should commence."

His Excellency the Governor General in Council has accepted these proposals, and has fixed the 1st July 1891 as the date from which they shall have effect.

6. Her Majesty's Secretary of State for India, having examined the particular instances which were mentioned in support of the complaints referred to in Clause (*c*) of paragraph 1 of this Resolution, regarding the manner in which the right to alter the leave and pension rules had been exercised by the Government of India, expressed the opinion that in none of them had there been any interference with the rights of the servants of the Government. The Government of India have always been careful to exercise the right of altering rules with due consideration for the rights of their servants. The ordinary course adopted to prevent hardship arising from any change of rule found necessary has been, either to defer the introduction of the change for some time after its publication, or to give the officers affected the right of choosing whether they shall come under the operation of the old or of the new rules. It has been decided that the right of altering rules must be maintained, that care should be taken, as in the past, to prevent the introduction of any new rules from operating harshly, but that the Local Governments and the Government of India should not consider themselves precluded from recommending an exception in any case of individual hardship which may arise in spite of the precautions taken. If any case of apparent hardship arises, the local authorities should understand that, when the officer applies to retire, they are not precluded from examining into its merits, and ascertaining whether, in their opinion, he has substantially suffered from the introduction of a rule not in force at the time he entered the service. If, after comparing the advantages secured to the officer by the altered rules with any disadvantages incidentally involved, they find that he has on the whole substantially suffered, the point may be taken into consideration in determining whether some compensation ought not to be granted in the particular instance.

7. A list of amendments to the Civil Service Regulations is appended to this Resolution, showing the additions and corrections made in accordance with the foregoing decisions.

ORDER.—Ordered, that this Resolution be communicated to all Departments of the Government of India; to all Local Governments and Administrations; to the Comptroller and Auditor General; to all Accountants General and Comptrollers; the Director General of Post Offices; the Mint and Assay Masters, Calcutta and Bombay; the Commissioner, Northern India Salt Revenue; and the Superintendent, Government Printing, India.

Ordered also, that the Resolution be published in the "Gazette of India" for general information.

ADDENDA AND CORRIGENDA TO THE CIVIL SERVICE REGULATIONS.

Page 3.—Insert the following as a "Note" after Article 7:—The following extract from a Resolution of the Government of India, No. , dated , relates to the exercise of the right reserved in Articles 5 to 7, to alter the leave and pension rules from time to time:—

"Her Majesty's Secretary of State for India having examined the particular instances which were mentioned in support of the complaints referred to in Clause (*c*) of paragraph 1 of this Resolution, regarding the manner in which the right to alter the leave and pension rules had been exercised by the Government of India, expressed the opinion that in none of them had there been any

interference with the rights of the servants of the Government. The Government of India have always been careful to exercise the right of altering rules with due consideration for the rights of their servants. The ordinary course adopted to prevent hardship arising from any change of rule found necessary has been either to defer the introduction of the change for some time after its publication, or to give the officers affected the right of choosing whether they shall come under the operation of the old or of the new rules. It has been decided that the right of altering rules must be maintained, that care should be taken, as in the past, to prevent the introduction of any new rules from operating harshly, but that the Local Governments and the Government of India should not consider themselves precluded from recommending an exception in any case of individual hardship which may arise in spite of the precautions taken. If any case of apparent hardship arises, the local authorities should understand that, when the officer applies to retire, they are not precluded from examining into its merits, and ascertaining whether, in their opinion, he has substantially suffered from the introduction of a rule not in force at the time he entered the service. If, after comparing the advantages secured to the officer by the altered rules with any disadvantages incidentally involved, they find that he has on the whole substantially suffered, the point may be taken into consideration in determining whether some compensation ought not to be granted in the particular instance."

Page 83, Article 346 (*c*).—Substitute the following for this rule:—

(*c*) In the case of any other officer subject to these rules—

If on furlough other than furlough on medical certificate out of India.

MAXIMA.

If paid at the Home Treasury of the Government of India, 200 *l.* a quarter; no minimum.

If paid in India, 666⅔ rupees a month; no minimum.

If on furlough on medical certificate out of India.

MAXIMA.

If paid at the Home Treasury of the Government of India, 200 *l.* a quarter.

If paid in India, 666⅔ rupees a month.

MINIMA.

If paid at the Home Treasury of the Government of India, 200 *l.* a year, or three-fourths of last salary, whichever is less.

If paid in India, 166⅔ rupees a month, or three-fourths of last salary, whichever is less.

Article 347 (*ii*).—Substitute the following for this rule:—

(*ii*) If an officer not in the Indian Civil Service or in the Army, to 120 *l.* a quarter paid at the Home Treasury, or 400 rupees a month paid in India, or to one-quarter of his average salary, whichever is less. When the furlough is on medical certificate out of India, the following minima shall apply instead of one-quarter salary:—

MINIMA.

If paid at the Home Treasury of the Government of India, 100 *l.* a year, or 37½ per cent. of his last salary, whichever is less.

If paid in India, 83⅓ rupees a month, or 37½ per cent. of his last salary, whichever is less.

Article 374.—Substitute the following for this article:—

374 (*a*).—Half "average salary" is subject to the following maxima and minimum:—

MAXIMA.

If paid at the Home Treasury of the Government of India, 150 *l.* a quarter.

If paid in India, 500 rupees a month.

MINIMA.

(*i*) On Leave on Medical Certificate out of India.

If paid at the Home Treasury of the Government of India, 200 *l.* a year, or three-fourths of last salary, whichever is less.

If paid in India, 166⅔ rupees a month, or three-fourths of last salary, whichever is less.

(*ii*) On Leave other than Leave on Medical Certificate out of India.

In the case of non-gazetted officers whose salary is not less than 300 rupees a month, 150 rupees a month.

(*b*) One-quarter "average salary" is subject to the following maxima and minima:—

MAXIMA.

If paid at the Home Treasury of the Government of India, 120 *l.* a quarter.

If paid in India, 400 rupees a month.

MINIMA.

(*i*) On Leave on Medical Certificate out of India.

If paid at the Home Treasury of the Government of India, 100 *l.* a year, or 37½ per cent. of last salary, whichever is less.

If paid in India, 83⅓ rupees a month, or 37½ per cent. of last salary, whichever is less.

(*ii*) On Leave other than Leave on Medical Certificate out of India.

In the case of non-gazetted officers whose salary is not less than 300 rupees a month, 75 rupees a month.

J. F. Finlay,
Secretary to the Government of India.

EAST INDIA (UNCOVENANTED SERVICE).

RETURN of CORRESPONDENCE between the Secretary of State for India and the Government of India, in relation to the Resolution of the Government of India of 4 December 1891, regarding the UNCOVENANTED SERVICE.

(*Mr. King.*)

Ordered, by The House of Commons, *to be Printed,*
3 *May* 1892.

[*Price* 2½*d.*]

168. *Under* 2 *oz.*

DESPATCH

FROM THE

SECRETARY OF STATE TO THE GOVERNMENT OF INDIA,

Dated 22nd June 1893,

ON THE SUBJECT OF THE

HOLDING OF SIMULTANEOUS EXAMINATIONS FOR THE CIVIL SERVICES OF INDIA IN ENGLAND AND INDIA;

AND

MINUTES RECORDED BY MEMBERS OF THE COUNCIL OF INDIA UNDER 21 & 22 VICT. c. 106. s. 23.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

1893.

[C.—7075.] *Price* 1½*d.*

EAST INDIA (CIVIL SERVICE EXAMINATIONS).

No. 1.

SECRETARY OF STATE FOR INDIA to the GOVERNOR-GENERAL OF INDIA IN COUNCIL, dated 22nd June 1893, No. 61 (Public).

My Lord Marquis,

I transmit herewith to your Excellency copy of a Resolution passed by the House of Commons as to the holding of simultaneous examinations in England and India, for the Indian Civil Services; and I request that your Government will give a prompt and careful examination to the subject, and that you will inform me in what mode, in your opinion, and under what conditions and limitations this Resolution could be carried into effect.

2. I need scarcely add that in asking to be furnished with the opinion of your Government, it is not my desire to fetter in any way their discretion as to the observations they may think fit to make on the Resolution.

3. I will only point out that it is indispensable that an adequate number of the members of the Civil Service shall always be Europeans, and that no scheme would be admissible which does not fulfil that essential condition.

I have, &c.,
KIMBERLEY.

Enclosure in No. 1.

Resolution of the House of Commons, 2nd June 1893.

Resolved—That all open competitive examinations heretofore held in England alone for appointments to the Civil Services of India shall henceforth be held simultaneously both in India and England, such examinations in both countries being identical in their nature, and all who compete being finally classified in one list according to merit.

No. 2.

Minute by Sir P. LUMSDEN.

I desire that my opinion on the question of the extension of the competitive system, by holding open competitive examinations, for the Civil Service of India, in India as well as in England, as stated at the meeting of the Council, on Tuesday the 20th June, may be entered in the minutes of the proceedings.

I entirely agree in the objections already so fully set forth by the experienced members of the Indian Civil Service, and by General Sir Donald Stewart, as to the policy embodied in the Resolution passed by a small majority of the House of Commons on the 2nd instant.

I regard with grave misgiving the proposal to extend the competitive system by holding open competitive examinations for the Civil Service of India in India as well as in England, and I deprecate the language used in the first paragraph of the Secretary of State's despatch, calling upon the Government of India to report in what mode, and under what conditions and limitations, that Resolution could be carried into effect.

P. S. LUMSDEN,
General.

22nd June 1893.

U 77330. Wt. P. 512.

departments of such a number of the Natives of India as may be deemed to be compatible with the efficiency of the departments.

It is clear, however, that it is the Civil Service of India properly so-called, in contradistinction to the Provincial Services and to the departments above referred to, that the framers of the Resolution have mainly in view, and it is to this point that I shall direct the remarks I am about to offer.

I regard the proposal embodied in the Resolution of the House of Commons as most dangerous, and as one which, if it were carried out, would be fatal to the efficiency of Indian administration. I consider it very questionable whether an open competitive examination, even when conducted in England only, furnishes the best method of selecting natives of India for employment in the higher posts in the Indian Service, and for this reason I opposed the recent raising of the age for admission to the open competitive examination annually held in London on the ground that it might tend to the appointment of an unduly large proportion of Natives. There can be no doubt that this risk will be enormously increased if open competitive examinations are to be simultaneously held in India, and if the appointments are to be given on the combined results of the examinations thus held in London and in India. It has long been an axiom of Indian administration that the Civil Service of India must be mainly and essentially English, and that an adequate number of the members of that service shall always be Europeans, and this principle is emphatically affirmed in the concluding paragraph of the present Despatch, but the assertion of the principle is preceded in the Despatch by language which will not unnaturally be regarded by the Government of India as an instruction to give practical shape to a policy which is absolutely incompatible with the maintenance of that principle. In fact the Despatch imposes upon the Government of India what my honourable and gallant colleague, Sir Donald Stewart, justly characterised in the debate in Council as an impossibility. The Government of India are to consider and report "in what mode in their opinion, and under what "conditions and limitations, this Resolution could be carried into effect," and at the same "time they are told that "no scheme would be admissible which does not fulfil the "essential condition" that "an adequate number of the members of the Civil Service "shall always be Europeans." How under a system of competitive examinations to be held simultaneously in India and in England, and open to all subjects of the Queen-Empress, of whatever race, under 23 years of age, any safeguard can be applied by which it can be secured that an adequate number of the successful candidates shall be Europeans, passes my comprehension. The Resolution lays down that all who compete are to be finally classified in one list "according to merit." If this rule be adhered to, how, I would ask, can it be secured, either that a certain proportion of the persons appointed shall be Europeans, or that the greater number, if not the whole, of the appointments which fall to Natives of India shall not be absorbed by the physically weaker and less manly races. The problem, I submit, is, from its nature, insoluble.

The best method of ensuring that the Natives of India shall obtain a larger share of employment in the administration of their own country is, I am convinced, not to be found in any extension of the competitive examination system; that method is indicated in the statute which was passed in 1870 (33 Vict. cap. 3, sect. 6) and in the wise and statesmanlike language in which the Duke of Argyll announced the introduction of that Act to the Government of India. The object of the Act of 1870 was to provide additional facilities for the employment of natives of proved merit and ability in posts previously reserved by law to the members of the Covenanted Civil Service. The Act was the result of very careful consideration both in India and in England. It had the sanction of the experience and wisdom of the late Lord Lawrence. It was framed under the orders of Sir Stafford Northcote and was passed through Parliament by the Duke of Argyll. It was felt that the time had come for enlarging the sphere in which native officials, whose capacity and integrity had been established, might be employed both in the judicial and in the administrative branches of the Indian Service. It was recognised that the object in view was not to be accomplished by an extension of the system of competitive examinations, but by the adoption of a system of selection carefully and cautiously exercised by the various Governments in India. In the despatch to which I have alluded, the Duke of Argyll laid down that "our duty towards the "Natives of India in respect of giving them a larger share of employment in the ad-"ministration of their own country, is a duty which must mainly be discharged in India "on the principle of careful and cautious selection"; "that a more free employment of "them in the Uncovenanted Service and promotion according to tried ability from that "Service to the Covenanted Service would seem to be the method least beset with diffi-"culties and least open to objection"; that "this would be a competitive examination

" of the best kind " ; and lastly that " it should never be forgotten, and there should " never be any hesitation in laying down the principle that it is one of our first duties " towards the people of India to guard the safety of our own dominion," and that for this purpose " we must proceed gradually, employing only such Natives as we can trust, " and those only in such offices and in such places as, in the actual condition of things, " the Government of India may determine to be really suited to them." These are golden words, which should, I venture to think, be carefully considered by every man who is in any way concerned with the government of our great dependency. The first practical step taken to bring the Act of 1870 into operation, viz., the establishment of a Statutory Civil Service, was not successful, but that measure has been superseded by orders passed less than four years ago on the report of the Public Service Commission, under which full effect can be given to the provisions of the Act. In the meantime the number of English Civil Servants has been reduced to a minimum compatible with the efficiency of the administration. On the occasion of that inquiry the proposal to hold the open competitive examination in India, as well as in England, was fully considered, and was decided by the Secretary of State in Council in concurrence with the Public Service Commission and with the Government of India to be inadmissible as being " entirely foreign to the intentions of the framers of the com- " petitive system and open to grave practical objections."

I request that this opinion may be recorded in the proceedings of the Council.

A. J. ARBUTHNOT.

22nd June 1893.

No. 6.

Minute by Sir J. PEILE.

The question before us is not whether this despatch should be sent to India, but whether it should go forth with the assent and support of the Council.

From the point of view of the Council there is no reason for making a reference to the Government of India. The duty of making regulations for the examination of candidates for the Indian Civil Service is placed by the Statute of 1858 upon the Secretary of State in Council, and not on the Government of India. This very question of holding simultaneous examinations for the Indian Civil Service in India has recently been fully considered by the Government of India on the report of the Public Service Commission. The conclusions of that Commission (including Native members) against this proposal were approved by the Government of India, and the Secretary of State and his Council in 1889 entirely and unanimously concurred in them.

Still less do we find reason for asking the Government of India to consider by what method, and with what conditions and limitations, simultaneous examinations for the Indian Civil Service could be held in India. We have rejected this proposal absolutely for very sufficient reasons. The Home Government supports our decision. To ask us to invite the Government of India to suggest how that could be done which we are convinced should not be done, is to call upon us to fatally compromise our position in the eyes of the Government of India, and eventually in the eyes of the people of India.

This being the extent and ground of our dissent from the Despatch which is to go to India, it is hardly necessary to enter at length into the reasons for opposing the Resolution of the House of Commons which we hold in common with the Secretary of State and the Government.

It is, however, pertinent to point out the misunderstanding of the case on which the Resolution is based.

It is natural that Members of the House who believe that the natives of India are deliberately subjected to disadvantages to obstruct them in obtaining the share in the Indian Civil Service understood to be claimable by them under the Statute of 1858, should vote for a Resolution which purports to remove those disadvantages and enable Natives to compete with Europeans on equal terms. It is perfectly true that the Statutes of 1853 and 1858 opened the admission to the Indian Civil Service by means of examinations to all natural-born subjects of the Crown. But the test of fitness was

See Report of Lord Macaulay's Committee, 1854.

from the first understood to be an English education and training, and it was contemplated that the natives of India who might gain an entrance to the Indian Civil Service through this door were those who should be capable of rising to the discipline of this education and training: in other words, exceptional Natives.

The Statute could be justified only in this sense. For while India is governed by England there must be a permanent administrative body of Englishmen (including, of course, Scots and Irishmen); they must be supplied to a certain definite amount by periodic recruitment; and the examinations under the Statute of 1858 were appointed as the sole means of such supply in place of the system of patronage which had prevailed before 1855.

The competitive examination has for its special object the supply of the English element essential for the Indian administration. But it is not the sole and exclusive door to the higher Indian offices. All privilege of Englishmen against Natives in that matter was swept away by the Statute of 1870, which entirely fulfils the engagement of the Statute of 1833, seeing that it enables the Government of India to appoint any native of India to any office without exception or reservation.

In giving effect to the Statute of 1870, the body of English administrators has been reduced by reducing the recruitment for it, to make more room for the Natives. But this reduction must stop somewhere, if the administration is not to pass out of our hands altogether. No one will deny (certainly Natives of sober judgment do not deny) that an ascertainable number of Englishmen is indispensable. They have to be recruited at the market price on certain terms as to pay and pension. To recruit Natives who are not of the same quality on the same terms is sheer waste of the Indian revenues. Common sense and business principles suggest that exactly the number of men of the quality required, and no more, should be recruited on these terms. The more reasonable course would therefore be to obtain only the necessary quota of Englishmen by means of the competitive examination in England.

The question here simply is as to the provision of public servants from the two races in the right proportion to meet the requirements of the administration.

As regards the offices they are to fill, there is, as between Englishmen and Natives, no reservation or privilege whatever in the eye of the law. They fill respectively the offices for which they are fit. Naturally the Natives hold the vast bulk of the offices; the Englishmen hold those necessary for the exercise of our supremacy, and those in which nerve and impartiality are most essential.

It is a mere confusion of thought to suppose that justice requires us to make the way of the Natives into the English recruited service easy. By entering it thus they will not become Englishmen or acquire the special qualities of Englishmen.

When a business man invites tenders for a limited quantity of an article of a certain quality, does he ever give notice that he will equally accept a different article of a quality which will not answer his purpose?

The conclusion is clear, and if natives of India are to be selected by competition *in India* for the higher offices, the instrument to use is the Statute of 1870, and not the Statute of 1858. If it can be shown that, while the Statute of 1870 has swept away all reservation, Natives are in fact excluded from offices for which they are fit, pressure should be brought to bear in that direction. The subject has very recently been exhaustively considered, and the largest concessions at present possible have been made.

Past events must be reviewed to enable a judgment to be formed whether we have been liberal or otherwise in meeting the very natural desire of the Natives of India to hold offices in the administration of their country.

In the days of the Honourable Company the civil offices were reserved by statute to their civil servants sent out from England. In time, as offices multiplied, the civil servants were insufficient to hold them all, and the reservation by statute was reduced in 1861 to a list of offices proportionate to their numbers and named in a schedule. In 1870 all reservation of offices as against Natives was completely swept away. The subordinate offices have always been held practically by Natives only. The offices of the next highest rank (salary Rs. 2,400 per annum and upwards) are jealously secured to Natives by executive rule, none but a Native being eligible, if a competent Native can be found. In regard to the right to offices, the privilege of the Indian subject is greater than the privilege of the British or Colonial subject.

No offices are reserved against Natives, but Englishmen are recruited and sent out to perform duties which the natives are not yet competent to undertake. Even from this official body, *ex hypothesi* English as it is, the broad spirit of the Statutes of 1853 and 1858 does not exclude Natives who are presumed to be equivalent to Englishmen in

virtue of an English training. In the last three years, 10 Natives have succeeded in the competitive examination in England, out of a total of 113 successful candidates.

The Resolution of the House of Commons seeks to infuse into this last reserve of English officials an element of home-staying Indian youths, who will (under the system of competitive examination in force) be drawn from races, the cleverest doubtless in preparing for that test, but not therefore the fittest of our Indian subjects, for places of grave responsibility. If the experiment should gain its object, as it probably would, it would gratify a certain class of Indians, but it would be very distasteful to the Indian aristocracy, and to the stronger races of India, who respect strength of character in those who are set in authority over them more than literary proficiency. And it would be the cause of infinite embarrassment to the Government, because it would reduce the supply of English administrators below the minimum essential for the efficient administration of the empire. Eventually it would raise the question whether a purely educational test is maintainable for the selection of the fittest for the purpose in view from among a mass of candidates of mixed Western and Asiatic races. For other qualities, which an educational test cannot gauge, are in this case even more essential, and an educational test, as the substitute for patronage, is tolerable only so long as it is able to presuppose an equality in strength and vigour of character in the candidates.

J. PEILE.

22nd June 1893.

No. 7.

Minute by SIR A. LYALL.

I am obliged to record my opinion against the expediency of sending to the Government of India the Despatch in regard to the holding of simultaneous examinations in England and India for the Indian Civil Services, which was laid before the Council on the 20th June. The point for discussion was whether the Council could assent to the issue of instructions that are framed in terms which would ordinarily be taken to mean that the Secretary of State in Council acquiesces in, or at any rate does not oppose, the policy of holding simultaneous examinations in the two countries. But I am bound to state that I dissent expressly from that policy, on the ground that it could not be adopted without reversing fundamentally the principles upon which appointments to the Indian Civil Service have hitherto been regulated, and throwing into confusion all the arrangements that have been made to that end.

The Duke of Argyll's despatch to the Government of India, dated April 8th, 1869, confirmed and declared the policy that has hitherto been followed in regard to the ways and means of admitting the natives of India to high civil employment in India. So long as admission to the Covenanted Civil Service could be obtained only by passing a competitive examination in England, there was good reason for the contention that the system imposed some hardship upon the natives of India. But the passing of the Act of 1870, which empowered the authorities in India to appoint any native of India to any employment or office in Her Majesty's Indian Civil Service, removed that hardship; and the system of Provincial Services, just introduced into India, embodies carefully considered schemes for giving ample effect to the powers vested by that Act in the Indian Governments. A certain number of offices, hitherto reserved for Civil Servants appointed by competitive examinations, have now been transferred to these Provincial Services, for which natural-born subjects of Her Majesty, other than natives of India, are only eligible in very special cases. The result is that natives of India can now enter the higher Civil Service by two avenues, by competition in England, and by nomination, under prescribed rules and conditions, to the Provincial Services in India. This being the present state of the case, if the procedure of holding simultaneous competitive examinations in India and in England were admitted, the result would, in my opinion, be to open to the natives of India much greater facilities than to European British subjects, of entering the Indian Civil Services. This would dislocate all the arrangements hitherto made, would be tantamount to superseding and discarding the policy laid down in 1870, and would indeed operate as a virtual abandonment of the principle which the Duke of Argyll, in his published despatch of January 25th, 1870, said that there should never be any hesitation in laying down, "that it is one of the "first duties toward the people of India to guard the safety of our own dominion. For

" this purpose," he added, " we must proceed gradually, employing only such Natives as " we can trust, and these only in such offices and in such places as, in the actual condition " of things, the Government of India may determine to be really suited to them." It seems to me clear that we cannot recognise the proposal to hold simultaneous examinations in India and England without disregarding this principle, unless indeed the whole existing system of making appointments to the higher ranks of the Indian Civil Services be at the same time revised and altered.

A. C. LYALL.

23rd June 1893.

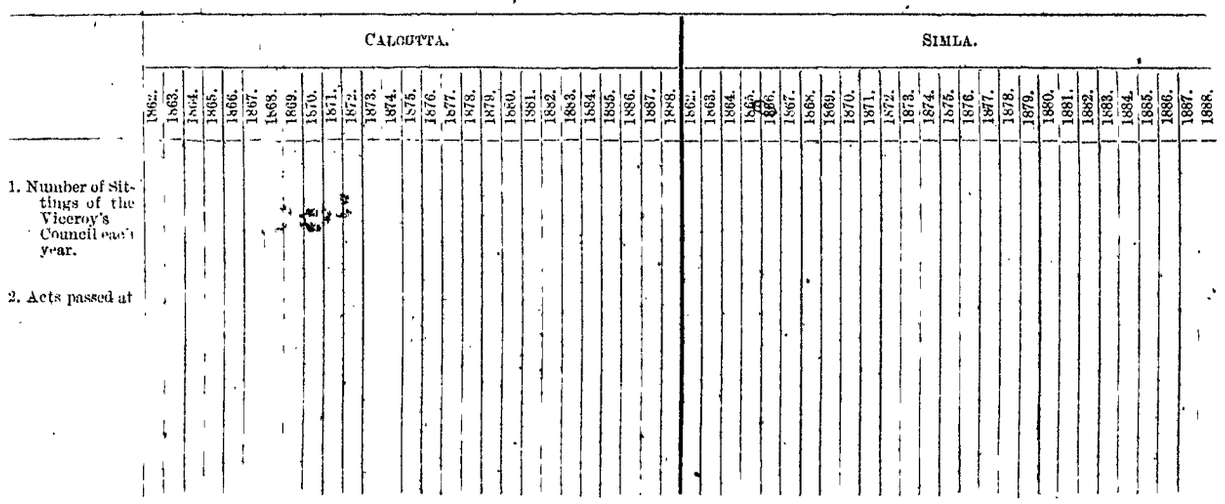
EAST INDIA (LEGISLATIVE COUNCILS).

RETURN to an Address of the Honourable The House of Commons, dated 2 July 1889;—*for*,

"RETURN showing the Date of Establishment, under Act LXVII. of 1861, (1) of the VICEROY'S LEGISLATIVE COUNCIL, and (2) the LEGISLATIVE COUNCILS of *Madras*, *Bombay*, *Bengal*, and the *North Western Provinces* and *Oudh*; and giving the following Particulars for each Year since the establishment of the respective Councils:—,

EUROPEANS.				INDIANS.											
1.	2.	3.	4.	HINDUS.				MAHOMMEDANS.				OTHER RACES.			
Name.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment and Length of Service.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.

"And, also,—



India Office,
February 1890.

A. GODLEY,
Under Secretary of State.

(*Mr. Bradlaugh.*)

Ordered, by The House of Commons, *to be Printed*,
14 *February* 1890.

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street, London, E.C.;
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

STATEMENT of the Additional Members of the Council of the Governor General for making Laws and Regulations, under the Statute 24 & 25 Vict. c. 67, established 18th January 1862, and their Appointment, Position and Profession, Dates of Appointment, and Length of Service, from 1862—1888.

EUROPEANS.

NAME.	Appointment, if an Official.	Position or Profession, if a Non-Official.	Date of Appointment.	Length of Service. Y.	M.	D.	REMARKS.
Mr. H. B. Harington	Councillors of the Governor General's Council, under 16 & 17 Vict. c. 95.	—	18 Jan. 1862	0	2	24	Appointed Provisional Ordinary Member, 11 April 1862.
Mr. H. Forbes		—	18 Jan. „	0	3	22	Resigned, 10 May 1862.
Mr. C. J. Erskine	Councillor of the Governor General's Council, and Puisne Judge of Court of Sudder Dewani, Bombay, Appellate Side.	—	18 Jan. „	1	2	8	Resigned, 26 March 1863.
Mr. W. S. Fitzwilliam	—	Director, Chartered Mercantile Bank of India, London and China.	18 Jan. „	2	0	0	
Mr. D. Cowie	—	Of Colvin, Cowie & Co., Merchants.	18 Jan. „	2	0	0	
			5 Dec. 1864	2	0	0	
			7 Dec. 1866		—		Apparently vacated his seat shortly after, on proceeding to England.
			26 Nov. 1868	2	0	0	
			29 Nov. 1870	0	3	27	Resigned, 28 March 1871.
			13 Oct. 1875	2	0	0	
			13 Oct. 1877	0	1	20	Resigned, 3 December 1877.
Mr. R. S. Ellis, C.B.	Deputy Secretary to Government of Madras.	—	25 Oct. 1862	2	0	0	
Mr. A. A. Roberts	Judicial Commissioner, Punjab.	—	12 Nov. „	2	0	0	
Mr. H. L. Anderson	Chief Secretary, Government of Bombay.	—	30 Sept. 1863	2	0	0	
Mr. C. H. Brown	—	Of Jardine, Skinner & Co., Merchants.	19 Oct. „	1	1	14	Resigned, 3 December 1864.
Mr. J. N. Bullen	—	Of Kettlewell, Bullen & Co., Merchants.	16 Jan. 1864	2	0	0	
			9 Dec. 1868	0	6	7	Resigned, 16 June 1869.
Mr. G. N. Taylor	Special Commissioner for Railways, Bombay.	—	28 Oct. 1864	0	4	10	Appointed Provisional Ordinary Member, 10 March 1865.
Mr. R. N. Cust	Officiating Judicial Commissioner, Punjab.	—	28 Oct. „	2	0	0	
Mr. (now Sir) W. Muir	Member, Board of Revenue, North Western Provinces.	—	28 Oct. „	2	0	0	
Mr. S. St. John Gordon	Collector and Magistrate, Tanna.	—	2 Oct. 1865	0	5	7	Died, 9 March 1866.
Mr. G. Ross	—	Of Gladstone, Wylie & Co., Merchants.	31 Jan. 1866	0	10	0	Resigned, 30 November 1866.
Mr. H. P. A. B. Riddell	Director General of the Post Office of India.	—	8 May „	0	10	13	Resigned the service, 21 March 1867.
Mr. J. E. L. Brandreth	Officiating Judicial Commissioner, Punjab.	—	8 May „	2	0	0	
Mr. M. J. M. Shaw Stewart	Collector and Magistrate, Canara.	—	27 Aug. „	2	0	0	
	Acting Chief Secretary to Government of Bombay.	—	28 Aug. 1868	0	8	10	Resigned, 8 May 1869.
Mr. (now Sir) C. P. Hobhouse.	Officiating Civil and Sessions Judge, 24 Parganas, and on special duty in Calcutta to revise law relating to stamp duties.	—	3 Dec. 1866	1	1	0	Resigned, 3 January 1868.
Mr. J. Skinner	—	Of Jardine, Skinner & Co., Merchants.	6 Dec. „	2	0	0	
Mr. (now Sir) J. Strachey	Chief Commissioner of Oudh.	—	7 May 1867	0	10	0	Appointed Ordinary Member, 7 March 1868.
Mr. Stewart Gladstone	—	Of Gillanders, Arbuthnot & Co., Merchants.	20 Nov. „	0	3	19	Resigned, 10 March 1868.
Mr. F. R. Cockerell	Superintendent and Remembrancer of Legal Affairs, and Government Advocate.	—	3 Jan. 1868	2	0	0	
			3 Jan. 1870	2	0	0	
			3 Jan. 1872	0	3	15	Resigned, 18 April 1872.
			14 Feb. 1876	2	0	0	
			14 Feb. 1878	1	7	22	Resigned, 6 October 1879.
Mr. J. I. Minchin	Collector and Magistrate, and Agent to Governor of Madras in Vizagapatam.	—	22 Jan. 1868	0	2	29	Resigned, 20 April 1868.

STATEMENT of the Additional Members of the Council of the Governor General for making Laws, &c. - *continued.*

EUROPEANS—*continued.*

NAME.	Appointment, if an Official.	Position or Profession, if a Non-Official.	Date of Appointment.	Length of Service. Y.	M.	D.	REMARKS.
Mr. H. Crooke - -	——	Of Crooke, Rome & Co., Merchants, and Justice of the Peace, Calcutta.	10 Mar. 1868	0	2	16	Resigned, 26 May 1868.
Sir R. Temple, K.C.S.I. -	Resident at Hyderabad -	——	12 Mar. ,,	0	1	13	Appointed Financial Member, 25 April 1868.
Sir George Couper, Bart., C.B.	Judicial Commissioner, Oudh.	——	30 Sept. ,,	0	11	2	Resigned, 1 September 1869.
Mr. G. S. Forbes - -	Third Member, Board of Revenue, Madras.	——	11 Nov. ,,	2	0	0	
Mr. J. R. Bullen Smith -	——	Of Jardine, Skinner & Co., Merchants.	2 July 1869	2	0	0	
			29 Nov. 1871	2	0	0	
			6 July 1874		—		Vacated some time during term, apparently on proceeding to England.
			14 Feb. 1876	1	2	10	Resigned, 24 April 1877.
Colonel (now Major General) R. Strachey.	Officiating Secretary, Government of India, Public Works Department.	——	23 Aug. 1869	1	8	19	Resigned, 12 May 1871.
Mr. F. S. Chapman - -	Chief Secretary, Government of Bombay.	——	18 Oct. ,,	2	0	0	
			18 Oct. 1871	2	0	0	
Mr. J. F. D. Inglis - -	Senior Member, Board of Revenue, North Western Provinces.	——	18 Nov. 1870	2	0	0	
			16 Dec. 1872	1	4	20	Officiated as Financial Member from 9 April 1874 to 19 November 1874.
			16 Dec. 1874	2	0	0	
Mr. W. Robinson, C.S.I. -	Second Member, Madras Board of Revenue.	——	22 Nov. 1870	1	5	0	Resigned, 22 April 1872.
Mr. R. Stewart - -	——	Of Gladstone, Wylie & Co., Merchants.	13 June 1871	2	0	0	
Mr. (now Sir) R. E. Egerton.	Financial Commissioner, Punjab.	——	6 July ,,	0	3	25	Resigned, 31 October 1871.
			6 June 1872	2	0	0	
			6 Feb. 1877	0	1	26	Appointed Lieutenant Governor of the Punjab.
Mr. (now Sir) R. A. Dalyell	Acting Third Member, Board of Revenue, Madras, in charge of the Inam Department.	——	23 Jan. 1873	2	0	0	
			23 Jan. 1875	2	0	0	
			23 Jan. 1877	0	10	14	Resigned, 7 December 1877.
Mr. H. H. Sutherland -	——	Of Begg, Dunlop & Co., Merchants.	29 July 1873	2	0	0	
Mr. B. D. Colvin - -	——	Of Colvin, Cowie & Co., Merchants, and Member of Council of Lieutenant Governor of Bengal.	14 Jan. 1874	0	5	22	Resigned, 6 July 1874.
Sir Douglas Forsyth, C.B., K.C.S.I.	Commissioner of Oudh (on special duty).	——	28 Dec. ,,	1	1	25	Resigned, 22 February 1876.
Honourable (afterwards Sir) A. Eden, C.S.I.	Chief Commissioner, British Burma.	——	2 Feb. 1875	0	6	13	Officiated as Ordinary Member from 28 April to 20 October 1875; and resigned, 7 February 1876.
			22 Dec. 1876	0	0	17	
Mr. (now Sir) T. C. Hope	Acting Commissioner of Customs and Opium, and Registrar General of External Commerce, Bombay; Commissioner, Northern Division, and Agent to Governor, Surat.	——	30 June 1875	2	0	0	Appointed Lieutenant Governor of Bengal.
			2 July 1877	0	8	29	Vacated his seat on going to England on privilege leave, of which he availed himself on 2 April 1878.
			30 Dec. 1878	1	3	15	Resigned, 14 April 1880.
Mr. B. W. Colvin - -	Commissioner of Meerut -	——	17 Jan. 1877	2	0	0	
			21 Jan. 1879	2	0	0	
			21 Jan. 1881	0	4	6	
Mr. T. H. Thornton, D.C.L., C.S.I.	Secretary to the Government of the Punjab, and Officiating Secretary, Government of India, Foreign Department.	——	31 Oct. 1877	2	0	0	Resigned, 27 May 1881.
Mr. G. H. P. Evans -	——	Barrister-at-law - -	8 Nov. ,,	1	5	10	
			22 April 1881	0	4	9	Resigned, 18 April 1879.
			30 Nov. ,,	0	9	29	Resigned, 31 August 1881.
			8 Dec. 1882	2	0	0	Resigned, 29 September 1882.
			8 Dec. 1884	2	0	0	
			17 Dec. 1886	2	0	0	
			17 Dec. 1888		—		
Honourable (now Sir) G. C. Paul.	Officiating Advocate General, Bengal.	——	14 Dec. 1877	2	0	0	Still in the Council.
	Advocate General, Bengal, and Member of Lieutenant Governor's Council.	——	23 Dec. 1879	2	0	0	

STATEMENT of the Additional Members of the Council of the Governor General for making Laws, &c.—*continued.*

EUROPEANS—*continued.*

NAME.	Appointment, if an Official.	Position or Profession, if a Non-Official.	Date of Appointment.	Length of Service. Y.	M.	D.	REMARKS.
Mr. E. C. Morgan - -	——	Of Messrs. Ashburner & Co., Merchants, and Presidency Magistrate, Calcutta.	14 Dec. 1877	1	3	20	Resigned, 3 April 1879.
			1 Dec. 1879	0	3	24	Resigned, 25 March 1880.
Mr. G. H. M. Batten -	Commissioner of Inland Customs, North Western Provinces, and Member of the Famine Commission.	——	13 July 1878	0	5	2	Resigned, 15 December 1878.
			1 Nov. 1879	0	4	3	Resigned, 4 March 1880.
Lieutenant General Sir M. K. Kennedy, R.E., K.C.S.I.	Secretary to Government of Bombay, Public Works and Railway Departments.	——	15 Dec. 1878	0	3	6	Resigned, 21 March 1879.
Mr. (now Sir) C. Grant -	Officiating Chief Commissioner, Central Provinces.	——	1 Dec. 1879	2	0	0	
Mr. J. Pitt-Kennedy -	——	Barrister at-law - -	23 Dec. ,,	1	4	0	Resigned, 22 April 1881.
Mr. H. J. Reynolds -	Secretary to Government of Bengal, Member of Council of Lieutenant Governor of Bengal, and Officiating Member, Board of Revenue, Lower Provinces.	——	24 Jan. 1880	2	0	0	
			25 Jan. 1882	2	0	0	
			25 Jan. 1884	2	0	0	
Mr. G. F. Mewburn -	——	Of Gillanders, Arbuthnot & Co., Merchants.	31 Dec. 1880	0	3	0	Left India, 31 March 1881.
Mr Louis Forbes - -	District and Sessions Judge, Bellary.	——	2 Dec. 1881	0	4	26	Resigned, 28 April 1882.
Mr. (now Sir) C. H. T. Crosthwaite.	Judicial Commissioner, Central Provinces.	——	7 Dec. ,,	1	2	16	Resigned, 23 February 1883.
Mr. A. B. Inglis - -	——	Chairman, Bengal Chamber of Commerce.	9 Dec. ,,	0	4	12	Resigned, 21 April 1882.
Mr. (now Sir) W. C. Plowden.	Census Commissioner for India.	——	22 Dec. ,,	0	10	19	Resigned, 10 November 1882.
Mr. (now Sir) W. W. Hunter, C.I.E., L.L.D.	Director General of Gazetteers and Statistics.	——	24 Dec. ,,	2	0	0	
			24 Dec. 1883	2	0	0	
			24 Dec. 1885	2	0	0	
Mr. H. S. Thomas - -	Member, Madras Board of Revenue.	——	3 Nov. 1882	2	0	0	
Mr. Robert Miller - -	——	Of Hoare, Miller & Co., Merchants.	15 Dec. ,,	0	4	11	Resigned, 26 April 1883.
			30 Nov. 1883	2	0	0	
Mr. J. W. Quinton - -	Commissioner of Allahabad, Commissioner of Agra, Junior Member, Board of Revenue, North Western Provinces.	——	23 Feb. ,,	2	0	0	
			23 Feb. 1885	2	0	0	
			23 Feb. 1887		—		Still in the Council.
Mr. T. M. Gibbon - -	——	Indigo Planter and Manager, Bettiah Estates, Bengal.	20 April 1883	2	0	0	
Mr. D. G. Barkley - -	Judge, Chief Court, Punjab.	——	17 May ,,	0	5	2	Resigned, 19 October 1883.
			26 Mar. 1884	0	7	5	Resigned, 31 October 1884.
Mr. H. St. A. Goodrich -	Acting Collector and Magistrate, Bellary.	——	3 Nov. ,,	2	0	0	
Mr. Robert Steel - -	——	Of R. Steel & Co., Merchants.	10 Dec. 1885	2	0	0	
			10 Dec. 1887		—		Still in the Council.
Colonel (now Sir) W. G. Davies, C.S.I.	Financial Commissioner, Punjab.	——	19 Mar. 1886	1	1	24	Resigned, 13 May 1887.
Mr. W. S. Whiteside -	Third Member, Board of Revenue, Madras.	——	18 Nov. ,,	2	0	0	
Colonel E. G. Wace -	Financial Commissioner, Punjab.	——	20 May 1887	0	8	28	Resigned, 17 February 1888.
Mr. F. M. Halliday - -	Officiating Member, Board of Revenue, Lower Provinces.	——	24 Dec. ,,		—		Still in the Council.
Mr. G. R. Elsmie - -	Officiating First Financial Commissioner, Punjab.	——	4 May 1888	0	7	6	Resigned, 10 December 1888.

STATEMENT of the Additional Members of the Council of the Governor General for making Laws, &c.—*continued.*

INDIANS.

NAME.	Appointment, if an Official.	Position or Profession, if a Non-Official.	Date of Appointment.	Length of Service.			REMARKS.
		HINDUS.		Y.	M.	D.	
His Highness Sir Narendra Singh, Bahádur, K.C.S.I., Maharájá of Patiala.	——	Native Ruling Chief -	18 Jan. 1862	2	0	0	
Rájá (afterwards Sir) Deo Narayan Singh, Bahádur, of Benares.	——	Landholder in the North Western Provinces.	18 Jan. „	2	0	0	
Rájá (now Sir) Dinkar Rao Raghunath, Bahádur, of Agra.	——	Landholder in the North Western Provinces and Bombay; late Minister at Gwalior.	18 Jan. „	2	0	0	
His Highness Maharájá Mirza Sir Vijayram Gajapati Raj Muni Sultan, Bahádur, Garu, K.C.S.I., of Vizianagram.	——	Zamindar of Vizianagram	27 Jan. 1864 24 Apr. 1872 1 May 1874	2 2 2	0 0 0	0 0 0	
Rájá (afterwards Sir) Sahib Dayal, Bahádur, of Kishankot and Amritsar.	——	Jagirdar of Kishankot, Amritsar.	27 Jan. 1864	2	0	0	
His Highness Maharájá-Dhiraj Mahtab Chand, Bahádur, Maharájá of Burdwan.	——	Zamindar of Burdwan -	1 Nov. „	2	0	0	
Babu (afterwards Sir) Prasanna Kumar Tagor, C.S.I.	——	Landholder in Bengal, and Member of Council of Lieutenant Governor of Bengal.	19 Dec. 1867	0	8	11	Died, 30 August 1868.
Ráiá Sheoraj Singh, C.S.I., of Kashipur.	——	Jagirdar in the North Western Provinces.	3 Jan. 1868	2	0	0	
Maharájá Sir Drig Bijay Singh, Bahádur, K.C.S.I.	——	Talukdar of Balrampur, in Oudh.	8 Oct. „ 16 Sept. 1875	2 2	0 0	0 0	
His Highness Sarámudí Rájá-ha-i-Hindustán Rúj Rájendra Srí Maharájá-Dhiráj Sawai Sir Rám Singh, Bahádur, G.C.S.I., Maharájá of Jaipur.	——	Native Ruling Chief -	13 Aug. 1869 14 Aug. 1871 14 Aug. 1873	2 2 2	0 0 0	0 0 0	
Rájá (afterwards Maharájá) Ramánáth Tagor, of Calcutta.	——	Landholder in Bengal -	3 Feb. „	2	0	0	
His Highness (afterwards Sir) Ishwarí Prashád Naráyan Singh, Bahádur, Maharájá of Benares.	——	Zamindar in the North Western Provinces.	8 Sept. 1875	2	0	0	
Rájá (now Sir) Narendra Krishna, of Sobha Bazar, Calcutta.	——	Landholder in Bengal -	13 Oct. „	2	0	0	
Maharájá (now Sir) Jotindra Mohun Tagor, C.S.I.	——	Landholder in Bengal; Secretary, British Indian Association.	6 Feb. 1877 6 Feb. 1879 6 Feb. 1881	2 2 2	0 0 0	0 0 0	
His Highness Sir Shamsher Prakásh, Bahádur, K.C.S.I., Rájá of Sirmur.	——	Native Ruling Chief -	29 Oct. 1877	2	0	0	
Honourable Amaravati Seshaya Shastri, C.S.I.	——	Late Dewan of Travancore, and Member of Council of Governor of Madras.	1 Nov. 1879	2	0	0	
His Highness Sir Ragbir Singh, G C.S.I., C.I.E., Rájá of Jind.	——	Native Ruling Chief -	24 Jan. 1880	2	0	0	
Rájá Shiva Prasada, C.S.I., of Benares.	——	Landholder in the North Western Provinces.	14 Dec. 1881	2	0	0	
Rájá Durga Charn Laha, C.I.E.	——	Of Prawn Kissen, Law & Co.; Merchants and Zamindars; President, British Indian Association, and Member, Bengal Chamber of Commerce.	5 Jan. 1882 26 Sept. 1888	2	0	0	Still in the Council.
Babu Kristodas Pal, Rai Bahádur, C.I.E.	——	Secretary, British Indian Association, and Editor, "Hindoo Patriot."	5 Feb. 1883	1	5	19	Died, 24 July 1884.

STATEMENT of the Additional Members of the Council of the Governor General for making Laws, &c.—*continued.*

INDIANS—*continued.*

NAME.	Appointment, if an Official.	Position or Profession, if a Non-Official.	Date of Appointment.	Length of Service. Y. M. D.	REMARKS.
		HINDUS—*continued.*			
Mahárájá (now Sir) Lachhmeshwar Singh, Bahádur, of Durbhunga.	——	Zamindar in Bengal -	22 Feb. 1883 22 Feb. 1885	2 0 0 2 0 0	
Rao Sahib Vishvanath Narayan Mandlik, C.S.I.	Government Pleader, Bombay.	——	15 Feb. 1884 15 Feb. 1886	2 0 0 2 0 0	
Babu (now Rájá) Piyari Mohan Mukharji.	——	Zamindar in Bengal, and Representative of the British Indian Association.	12 Sept. 1884 12 Sept. 1886	2 0 0 2 0 0	
Raha (now Sir) Shankar Bakhsh Singh, Bahádur, C.I.E.	——	Talukdar of Khajurgaon, Rai Bareli District, Oudh.	21 May „	2 0	
Sir Pusapati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.	——	Zamindar of Vizianagram	15 Feb. 1888	—	Still in the Council.
		MUHAMMADANS.			
His Highness Nawab Sir Muhammad Yusuf Ali, Khan Bahádur, K.C.S.I., of Rampur.	——	Native Ruling Chief -	25 Sept. 1863	1 0 11	Resigned, 6 October 1864.
His Highness Nawab (afterwards Sir) Muhammad Kalb Ali, Khan Bahádur, of Rampur.	——	Native Ruling Chief -	5 Oct. 1866	1 0 9	Resigned, 14 October 1867.
Khwaja Abd-ul-ghani of Dacca (now Nawab Sir —).	——	Zamindar of Dacca -	19 Dec. 1867	2 0 0	
Mumtaz-ud-Dawlah Nawab Sir Muhammad Faiz Ali, Khan Bahádur, K.C.S.I., of Pahasu.	——	Landholder in the North Western Provinces; late Superintendent of the Kotah State.	31 Oct. 1877	2 0 0	
Saiyid Ahmad (now Sir), Khan Bahádur, C.S.I., of Aligarh.	——	Landholder in the North Western Provinces.	13 July 1878 22 Dec. 1881	2 0 0 1 11 12	Resigned, 4 December 1883.
Mr. Amir Ali - - -	——	Barrister-at-law - -	4 Dec. 1883	2 0 0	
Rajá Muhammad Amir Hasan, Khan Bahádur.	——	Talukdar of Mahumdabad, in Oudh.	22 Dec. 1885	2 0 0	
Syud Ameer Hossein, C.I.E., of Calcutta.	Officiating Presidency Magistrate, Calcutta.	——	11 June. 1886 26 Sept. 1888	2 0 0 —	
Nawab (now Sir) Nawazish Ali Khan, C.I.E.	——	Talukdar of Bahraich, in Oudh, and Landholder, Lahore.	17 June 1887	2 0 0	Term expired on 16 June 1889.
		PARSI.			
Sir Dinsha Manekji Petit, Knight.	——	Millowner and Merchant of Bombay.	22 Dec. „	—	Still in the Council.
		BURMESE.			
Maung Ôn, C.I.E., A.T.M. -	——	Retired Extra Assistant Commissioner, and Second Judge, Rangoon Court of Small Causes.	12 Dec. 1888	—	Still in the Council.

STATEMENT of the Numbers and Places of Sittings of the Council, and Numbers of Acts passed, in each Year from 1862 to 1888.

	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
CALCUTTA.																											
Number of Sittings of the Council in each year.	25	12	19	17	16	18	25	21	22	17	14	16	16	13	16	14	13	8	11	11	13	14	11	17	12	7	12
Acts passed at - - - - -	24	32	28	25	22	28	16	18	19	17	11	11	16	15	17	12	14	6	9	17	16	8	8	8	13	13	12
SIMLA.																											
Number of Sittings of the Council in each year.	–	–	–	6	5	13	27	17	14	22	13	9		9	9	11	7	15	14	16	14	18	16	12	14	13	9
Acts passed at - - - - -	–	–	–	5	8	9	12	8	9	15	13	4	–	6	6	7	4	15	7	9	6	14	13	13	11	8	7
ALLAHABAD.																											
Number of Sittings of the Council in each year.	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acts passed at - - - - -	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
AGRA.																											
Number of Sittings of the Council in each year.	–	–	–	–	–	–	–	–	–	–	–	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acts passed at - - - - -	–	–	–	–	–	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Note.—In 1865, one meeting in Simla; in 1868, four meetings in Simla: in 1869, two in Calcutta and two in Simla; in 1870, three in Simla; in 1871, one meeting in Simla; in 1873, one in Simla; in 1877, one in Simla; and in 1878, two meetings in Calcutta, were adjourned without transacting any business. In 1868, one meeting in Simla was adjourned for want of a quorum.

DATE of Establishment, under 24 & 25 Vict. c. 67,

MEMBERS, PAST AND PRESENT.

EUROPEANS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	4. Length of Service. Y.	M.	D.
Mr. T. H. Cowie	Advocate General	—	30 Jan. 1862	1	2	15
	Ditto	—	14 Jan. 1864*	1	2	22
	Ditto	—	20 Dec. 1865*	2	0	0
	Ditto	—	16 Jan. 1868*	2	0	0
	Ditto	—	25 Jan. 1870*	0	1	22
	Ditto	—	15 Dec. „ *	0	4	0
			Total Service	6	10	29
Mr. A. R. Young, C.S.	Officiating Member of the Board of Revenue, L. P.	—	30 Jan. 1862	0	1	23
Mr. H. D. H. Fergusson, C.S.	Member of the Board of Revenue, L. P.	—	30 Jan. „	0	8	20
Mr. E. H. Lushington, C.S.	Secretary to the Government of Bengal.	—	30 Jan. „	1	1	11
Mr. John N. Bullen	—	Merchant	30 Jan. „	1	1	22
Mr. William Maitland	—	Ditto	30 Jan. „	2	0	0
Mr. W. Moran	—	Ditto	30 Jan. „	1	1	29
Mr. A. T. Peterson	—	Barrister-at-law	30 Jan. „	1	10	9
			2 Feb. 1864*	0	2	1
			17 Nov. 1865*	2	0	0
			Total Service	4	0	10
Mr. W. S. Seton-Karr, C.S.	Secretary to the Government of Bengal.	—	12 April 1862	0	1	14
Mr. W. J. Allen, C.S.	Member of the Board of Revenue, L. P.	—	6 Nov. „	2	0	0
Honourable Sir Ashley Eden, C.S., K.C.S.I., C.I.E.	Officiating Secretary to the Government of Bengal.	—	6 Nov. „	0	11	21
	Secretary to the Government of Bengal.	—	30 Aug. 1864*	2	0	0
	Ditto - ditto	—	20 Nov. 1866*	0	4	6
	Ditto - ditto	—	4 Dec. 1868*	2	0	0
	Secretary to the Government of Bengal, Judicial and Political Departments.	—	6 Jan. 1871*	0	3	4
			Total Service	5	7	1
Mr. C. H. Brown	—	Merchant	21 April 1863	0	5	29
Mr. F. Jennings	—	Manager of the firm of F. and C. Osler.	21 April „	2	0	0
			21 April 1865*	0	6	6
			3 April 1877*	0	11	26
			Total Service	3	6	2
Mr. J. Graham	Officiating Advocate General	—	27 April 1863	0	8	18
	Ditto - ditto	—	5 April 1865*	0	8	14
	Ditto - ditto	—	19 Mar. 1870*	0	8	24
	Advocate General	—	10 April 1871*	0	11	13
			Total Service	3	1	9
Sir Charles Parry Hobhouse, C.S., Bart.	Superintendent and Remembrancer of Legal Affairs.	—	9 Nov. 1863	0	8	28
Mr. F. R. Cockerell, C.S.	Officiating Secretary to the Government of Bengal.	—	9 Nov. „	2	0	0
	Superintendent and Remembrancer of Legal Affairs.	—	17 Nov. 1865*	1	0	12
	Superintendent and Remembrancer of Legal Affairs, on special duty.	—	27 Feb. 1867*	0	10	10
			Total Service	3	10	22
Dr. J. D. Barry	—	Surgeon, firm of R. Scott Thomson and Company.	17 Dec. 1863	0	10	29
Mr. E. T. Trevor, C.S.	Member of the Board of Revenue, L. P.	—	9 Nov. 1864	1	1	0
	Ditto - ditto	—	7 Mar. 1868*	0	3	29
			Total Service	1	4	29

HINDUS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.
Baboo Roma Prosad Roy.	Officiating Superintendent and Remembrancer of Legal Affairs.	—
Rajah Pertaub Chand Sing, Bahadoor.	—	Zemindar
Baboo Prossono Kumar Tagore, C.S.I.	Clerk of the Legislative Council, India.	—
Baboo Ram Gopal Ghose.	—	Merchant
Rajah Suttyo, Shurn Ghosal, Bahadoor.	—	Zemindar
Rajah Degumber Mitter, C.I.E.	—	Ditto
Baboo Roma Nath Tagore.	—	Ditto
Rajah Harendra Krishna, Bahadoor.	Deputy Magistrate and Deputy Collector.	—
Baboo Peary Chand Mittra.	—	Secretary, Public Library, Calcutta.
Rajah Suttyanund Ghosal.	—	Zemindar
Baboo Isser Chunder Ghosal.	—	Retired Deputy Magistrate and Deputy Collector.
Baboo Chunder Mohan Chatterjee.	District Registrar of Calcutta and Registrar of Joint Stock Companies.	—
Maharajah Sir Jotendro Mohan Tagore, K.C.S.I.	—	Zemindar
Baboo Onoocool Chunder Mookerjee.	Senior Government Pleader, High Court, Calcutta.	—
Rajah Doorga Churn Law, C.I.E.	—	Merchant and Zemindar.
Baboo Juggodanund Mookerjee.	Junior Government Pleader, High Court, Calcutta.	—
Rai Kristo Das Pal, Bahadoor, C.I.E.	—	Editor of the "Hindoo Patriot," and Secretary to the British Indian Association.

* These are the dates of re-appointment to the Bengal Legislative Council.

of the Legislative Council of *Bengal*, 17th January 1862.

MEMBERS, PAST AND PRESENT.

INDIANS.

MAHOMEDANS.

4. Date of Appointment.	4. Length of Service.	1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	4. Length of Service.
	Y. M. D.					Y. M. D.
30 Jan. 1862	0 2 28	Nawab Abdool Luteef, Khan Bahadoor.	Deputy Magistrate and Deputy Collector.	—	30 Jan. 1862	2 0 0
			Ditto - -	—	13 Dec. 1870*	2 0 0
30 Jan. „	2 0 0		Ditto - -	—	10 Jan. 1873*	2 0 0
					Total Service	6 0 0
30 Jan. „	2 0 0					
7 Dec. 1866*	0 10 14					
Total Service	2 10 14	Syed Azeemoodeen Hossein, Khan Bahadoor.	Ditto - -	—	29 Jan. 1864	2 0 0
			Ditto - -	—	29 Jan. 1866*	0 4 25
					Total Service	2 4 25
29 Oct. 1862	2 0 0					
29 Jan. 1864	2 0 0	Moonshi Ameer Ali, Khan Bahadoor.	—	Pleader, Sudder Demany Adawlut and High Court, Calcutta.	29 Jan. 1864	2 0 0
29 Jan. 1866*	0 3 1				29 Jan. 1866*	0 5 21
Total Service	2 3 1				Total Service	2 5 21
9 Nov. 1864	2 0 0	Nawab Sir Khajah Abdool Gunny, K.C.S.I.	—	Zemindar - -	27 July 1866	1 5 16
22 Nov. 1870*	2 0 0					
10 Jan. 1873*	2 0 0					
Total Service	6 0 0					
		Nawab Ashgar Ali, Khan Bahadoor, C.S.I.	—	Descendant of Nawab Mozuffer Jung, Naib Soubadar of Bengal. A political pensioner.	5 Jan. 1875	2 0 0
27 July 1866	2 0 0					
27 July „	2 0 0	Nawab Meer Mahomed Ali.	—	Zemindar - -	18 Feb. 1876	2 0 0
31 Dec. 1867	2 0 0	Mr. Ameer Ali, C.I.E. (Barrister-at-law).	Presidency Magistrate, Northern Division, and Coroner of Calcutta.	—	19 Feb. 1878	1 7 28
7 Mar. 1868	2 0 0					
			Ditto - -	—	15 Feb. 1881*	2 0 0
17 Nov. „	2 0 0				Total Service	3 7 28
18 Dec. „	1 10 13	Syed Ameer Hossein, C.I.E. (Presidency Magistrate, Calcutta).	Deputy Magistrate and Deputy Collector.	—	16 April 1878	2 0 0
15 Jan. 1870	2 0 0	Moulvie Mahomed Yusuf, Khan Bahadoor.	—	Pleader, High Court, Calcutta.	28 Feb. 1882	2 0 0
18 Jan. 1872*	2 0 0					
Total Service	4 0 0					
		Moulvie Abdool Jubbar.	Deputy Magistrate and Deputy Collector.	—	15 Nov. 1884	2 0 0
23 Mar. 1870	0 8 20					
			Ditto - -	—	24 Nov. 1887*	2 0 0
					Total Service	4 0 0
9 Mar. 1874	1 10 18					
7 April „	2 0 0	*Shahzada Mahommed Furrokh Shah.* †	—	A great grandson of Tippoo Sultan.	7 Dec. 1888	
5 Jan. „	2 0 0					
5 Jan. 1877*	2 0 0					
5 Jan. 1879*	2 0 0					
5 Jan. 1881*	2 0 0					
Total Service	8 0 0					

OTHER RACES.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	4. Length of Service.
Nil	Nil	Nil	Nil	Nil.

† These gentlemen are at present members of the Bengal Legislative Council. The length of their service has not been shown.

DATE of Establishment, under 24 & 25 Vict. c. 67,

MEMBERS, PAST AND PRESENT—*continued.*

EUROPEANS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	4. Length of Service. Y.	M.	D.
Mr. E. D. Kilburn	—	Merchant	16 Nov. 1864	0	10	23
Mr. F. A. Goodenough	—	Ditto	17 Nov. 1865	1	3	20
Mr. J. B. Knight, C.I.E.	—	Firms of Harold and Company and W. Newman and Company.	17 Nov. „	2	0	0
			20 Dec. 1875*	2	0	0
			Total Service	4	0	0
Mr. V. H. Schalch, C.S., C.S.I.	Chairman of the Justices of the Peace for the Town of Calcutta, and Commissioner of Police for the Town and Suburbs of Calcutta.	—	16 Dec. 1865	2	0	0
	Officiating Member of the Board of Revenue, L.P.	—	31 Dec. 1867*	0	2	3
	Member of the Board of Revenue, L.P.		25 Jan. 1870*	2	0	0
	Ditto - ditto	—	25 Jan. 1872*	2	0	0
	Ditto - ditto	—	9 Mar. 1874*	2	0	0
	Ditto - ditto	—	17 Mar. 1876*	1	1	0
			Total Service	9	3	3
Mr. J. Skinner	—	Merchant	29 Dec. 1865	0	11	7
Honourable H. T. Prinsep, C.S. (Judge, High Court).	Officiating Superintendent and Remembrancer of Legal Affairs.	—	7 Dec. 1866	0	2	19
	Ditto - ditto	—	15 Dec. 1877*	0	2	10
			Total Service	0	4	29
Sir Stuart Saunders Hogg, C.S.	Chairman of the Justices of the Peace for the Town of Calcutta, and Commissioner of Police for the Town and Suburbs of Calcutta.	—	27 Feb. 1867	1	10	19
	Ditto - ditto	—	26 Mar. 1874*	2	0	0
	Ditto - ditto	—	26 Mar. 1876*	0	7	29
			Total Service	4	6	18
Mr. J. R. Bullen Smith	—	Merchant	19 Mar. 1867	0	10	21
Honourable Sir Steuart Colvin Bayley, C.S., K.C.S.I., C.I.E. (Lieutenant Governor of Bengal).	Officiating Secretary to the Government of Bengal.	—	22 Mar. „	0	1	7
	Officiating Secretary to the Government of Bengal, Judicial and Political Departments.	—	10 April 1871*	0	10	29
	Secretary to the Government of Bengal, Judicial and Political Departments.	—	16 April 1877*	0	11	6
			Total Service	1	11	12
Mr. H. L. Dampier, C.S., C.I.E.	Officiating Secretary to the Government of Bengal.	—	30 April 1867	2	0	0
	Secretary to the Government of Bengal, General and Revenue Departments.	—	30 April 1869*	0	2	23
	Ditto - ditto	—	2 Dec. 1871*	0	6	25
	Ditto - ditto	—	26 Mar. 1873*	2	0	0
	Officiating Member of the Board of Revenue, L.P.	—	26 Mar. 1875*	1	0	17
	Member of the Board of Revenue, L.P.	—	25 Jan. 1879*	2	0	0
	Ditto - ditto	—	15 Feb. 1881*	2	0	0
	Ditto - ditto	—	15 Feb. 1883*	1	5	11
			Total Service	11	3	16
Mr. H. Knowles	—	Merchant	31 Dec. 1867	2	0	0
Mr. Thomas Alcock	—	Firm of Charles Nephew and Company.	31 Dec. „	2	0	0
Sir Augustus Rivers Thompson, C.S., K.C.S.I., C.I.E.	Officiating Superintendent and Remembrancer of Legal Affairs.	—	7 Mar. 1868	2	0	0
	Officiating Secretary to the Government of Bengal, Revenue and General Departments.	—	22 Nov. 1870*	1	3	2
	Secretary to the Government of Bengal, Judicial and Political Departments.	—	7 April 1874*	1	8	1
			Total Service	4	11	3

HINDUS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.
Rai Ram Sunker Sen., Bahadoor.	Deputy Magistrate and Deputy Collector.	—
Baboo Isser Chunder Mitter.	Ditto	—
Rajah Promotho Nath Rai, Bahadoor.	—	Zemindar
Baboo Mohini Mohan Roy.	—	Pleader, High Court, Calcutta, and Zemindar.
Rajah Peary Mohan Mookerjee, C.S.I.	—	Zemindar
Maharajah Sir Luchmessur Singh, Bahadoor, K.C.I.E.	—	Ditto
Baboo Bhudeb Mookerjee, C.I.E.	Inspector of Schools, Western Circle.	—
Baboo Harbans Sahai.	—	Pleader, Shahabad
Honourable Chunder Madhub Ghosl: (Judge, High Court).	—	Pleader, High Court, Calcutta.
Rajah Boykanto Nath De, Bahadoor.	—	Zemindar.
Rai Joy Prokash Lall, Bahadoor.	—	Dewan, Doomraon Raj.
Lalla Ban Behari Kapur.	—	Manager, Burdwan Raj.
Mr. Ananda Mohan Bose.	—	Barrister-at-law, and Secretary to the Indian Association, Calcutta.
Baboo Kali Nath Mitter.	—	Attorney-at-law
Dr. Mahendra Lal Sircar, C.I.E.†	—	Doctor of Medicine
Honourable Dr. Gooro Dass Banerjee (Judge, High Court).	—	Pleader, High Court, Calcutta.
Dr. Rash Behari Ghose.†	—	Ditto
Rajah Rameshwar Sing, Bahadoor.†	—	Zemindar, and younger brother of Maharajah Luchmessur Singh, of Durbhunga.

* These are the dates of re-appointment to the Bengal Legislative Council.

of the Legislative Council of *Bengal*, 17th January 1862—*continued*.

MEMBERS, PAST AND PRESENT—*continued*.

INDIANS.

MAHOMEDANS.								OTHER RACES.					
4.		1.	2.	3.	4.			1.	2.	3.	4.		
Date of Appointment.	Length of Service.	NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.		NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.	
	Y. M. D.												
10 Feb. 1876	2 0 0												
7 April „	2 0 0												
3 April 1877	2 0 0												
14 Feb. 1878	2 0 0												
9 Dec. 1879	2 0 0												
22 Feb. 1880	2 0 0												
25 Jan. 1882	1 9 4												
4 Dec. 1882	1 11 25												
15 Mar. 1883	1 10 5												
18 Dec. „	2 0 0												
17 Nov. 1884	2 0 0												
23 Jan. 1885	2 0 0												
31 Dec. „	2 0 0												
24 Nov. 1886	2 0 0												
7 Feb. 1887 7 Feb. 1889*	2 0 0												
Total Service	—												
10 Dec. 1887	0 11 27												
7 Dec. 1888													
22 Dec. „	—												

† These gentlemen are at present members of the Bengal Legislative Council. The length of their service has not been shown.

DATE of Establishment, under 24 & 25 Vict. c. 67,

MEMBERS, PAST AND PRESENT—*continued.*

EUROPEANS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	4. Length of Service. Y.	M.	D.
Mr. H. H. Sutherland -	—	Merchant - -	7 Mar. 1868	2	0	0
Mr. A. Money, C.S., C.B.	Officiating Member of the Board of Revenue, L.P.	—	17 Feb. 1869	2	0	0
Mr. T. M. Robinson -	—	Managing Director, Bengal Coal Company.	15 Jan., 1872	2	0	0
			18 Jan. „ *	2	0	0
			Total Service	4	0	0
Mr. F. F. Wyman - -	—	Firm of Wyman and Company.	15 Jan. 1870	2	0	0
			18 Jan. 1872*	1	9	17
			Total Service	3	9	17
Mr. Thomas H. Wordie	—	Merchant - -	22 Nov. 1870	0	11	8
Sir Charles Edward Bernard, C.S., K.C.S.I.	Additional (paid) Member of the Bengal Legislative Council. Officiating Secretary to the Government of Bengal, Revenue and General Departments, in August 1871. Officiating Secretary to the Government of Bengal, Judicial and Political Departments, in February 1872.	—	9 May 1871	2	0	0
	Officiating Secretary to the Government of Bengal, Judicial and Political Departments.	—	30 June 1873*	1	7	2
			Total Service	3	7	2
Mr. B. D. Colvin - -	—	Merchant - -	30 Oct. 1871	2	0	0
			20 Nov. 1873*	0	1	9
			Total Service	2	1	9
Mr. F. L. Beaufort, C.S. -	District and Sessions Judge, 24 Pergunnahs.	—	4 Mar. 1872	1	4	5
Lord H. Ulick Browne, C.S.	Officiating Chairman of the Justices of the Peace for the Town of Calcutta, and Commissioner of Police, Calcutta.	—	26 Mar. „	2	0	0
Sir Gregory Charles Paul, K.C.I.E. †	Officiating Advocate General -	—	22 April 1872	2	0	0
	Ditto - ditto - -	—	5 Jan. 1875*	2	0	0
	Ditto - ditto - -	—	5 Jan. 1877*	2	0	0
	Advocate General - - -	—	14 Jan. 1879*	0	1	29
	Ditto - - - - -	—	9 Dec. „ *	2	0	0
	Ditto - - - - -	—	19 Jan. 1882*	0	2	11
	Ditto - - - - -	—	15 Jan. 1883*	0	8	19
	Ditto - - - - -	—	23 Mar. 1885*	2	0	0
	Ditto - - - - -	—	10 Dec. 1887*	—	—	—
			Total Service	—		
Mr. T. W. Brookes -	—	Firm of Hamilton and Company.	9 Mar. 1874	2	0	0
			17 Mar. 1876*	0	0	26
			3 Jan. 1881*	1	0	21
			Total Service	3	1	17
Mr. F. G. Eldridge -	—	Merchant - -	7 April 1874	0	9	18
Mr. H. J. Reynolds, C.S., C.S.I.	Officiating Secretary to the Government of Bengal, Revenue and General Departments.	—	25 Jan. 1875	2	0	0
	Ditto - ditto - -	—	2 Feb. 1877*	1	2	14
	Secretary to the Government of Bengal, on special duty, as Additional Member of the Council of the Governor General of India.	—	3 Jan. 1881*	2	0	0
	Ditto - ditto - -	—	3 Jan. 1883	2	0	0
	Member of the Board of Revenue, L.P., on special duty, under the Government of India, Revenue and Agricultural Departments.	—	3 Jan. 1885	2	0	0
	Member of the Board of Revenue, L.P.	—	5 Jan. 1887	2	0	0
	Ditto - ditto - -	—	5 Jan. 1889	0	3	12
			Total Service	11	5	26

HINDUS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.

* These are the dates of re-appointment to the Bengal Legislative Council.

of the Legislative Council of *Bengal*, 17th January 1862—*continued*.

MEMBERS, PAST AND PRESENT—*continued*.

INDIANS.

MAHOMEDANS.								OTHER RACES.					
1.	2.	3.	4.		4.			1.	2.	3.	4.		
NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.	Date of Appointment.	Length of Service.		NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.	

† These gentlemen are at present members of the Bengal Legislative Council. The length of their service has not been shown.

DATE of Establishment, under 24 & 25 Vict. c. 67,

MEMBERS, PAST AND PRESENT—*continued.*

EUROPEANS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	4. Length of Service. Y. M. D.
Mr. Henry Bell, C.S. (Barrister-at-law).	Superintendent and Remembrancer of Legal Affairs.	—	8 Dec. 1875	2 0 0
Mr. W. Spink	—	Firm of Thacker, Spink and Company.	17 April 1876	0 7 7
Mr. H. F. Brown	—	Merchant, and Consul for Denmark.	24 Nov. „	1 3 24
Mr. George Parbury	—	Firm of Thacker, Spink and Company.	24 Nov. „	0 4 5
Mr. T. E. Ravenshaw, C.S.	Officiating Member of the Board of Revenue, Lower Provinces.	—	3 April 1877	0 7 23
Mr. A. Mackenzie, C.S., C.S.I. (Chief Commissioner, Central Provinces).	Secretary to the Government of Bengal, Financial Department.	—	15 Dec. „	2 0 0
	Ditto - ditto - -	—	15 Dec. 1879*	1 8 17
			Total Service	3 8 17
Honourable J. O'Kinealy, C.S. (Judge, High Court).	Superintendent and Remembrancer of Legal Affairs	—	23 Feb. 1878	2 0 0
	Ditto - ditto - -	—	23 Feb. 1880*	0 6 29
			Total Service	2 6 29
Mr. C. T. Buckland, C.S.	Member of the Board of Revenue, Lower Provinces.	—	27 Mar. 1878	2 0 0
Mr. A. B. Inglis	—	Merchant - -	3 April „	1 11 13
Mr. H. A. Cockerell, C.S., C.S.I.	Secretary to the Government of Bengal, Judicial and Political Departments.	—	16 April „	0 9 9
	Ditto - ditto - -	—	30 Mar. 1880*	2 0 0
	Ditto - ditto - -	—	30 Mar. 1882*	0 6 27
			Total Service	3 4 6
Mr. J. D. Bell - -	Officiating Advocate General -	—	13 Mar. 1879	0 8 26
Mr. C. D. Field, C.S.	District and Sessions Judge, on special duty in connection with the Rent Commission.	—	9 Dec. „	0 6 20
Mr. F. Prestage - -	—	Agent, Eastern Bengal Railway Company.	16 Mar. 1880	2 0 0
Mr. T. T. Allen, C.S. † -	Officiating Superintendent and Remembrancer of Legal Affairs.	—	3 Jan. 1881	2 0 0
	Superintendent and Remembrancer of Legal Affairs.	—	3 Jan. 1883*	0 11 15
	Ditto - ditto - -	—	24 Nov. 1886*	2 0 0
	Ditto - ditto - -	—	7 Dec. 1886*	—
			Total Service	—
Honourable Sir David Miller Barbour, C.S., K.C.S.I. (Member Council of the Governor General of India).	Officiating Secretary to the Government of Bengal, Revenue and General Departments.	—	19 Jan. 1882	0 9 8
Mr. J. E. Caithness -	—	Firm of Cooke and Kelvey.	27 Jan. „	2 0 0
Mr. A. Phillips (Barrister-at-law).	Officiating Advocate General -	—	30 Mar. „	0 9 16
	Ditto - ditto - -	—	1 Nov. 1884*	0 4 22
			Total Service	1 2 8
Mr. C. P. L. Macaulay, C.S., C.I.E. †	Secretary to the Government of Bengal, Financial Department.	—	4 Dec. 1882	2 0 0
	Ditto - ditto - -	—	4 Dec. 1884*	1 2 0
	Officiating Chief Secretary to the Government of Bengal.	—	24 Nov. 1886*	2 0 0
	Secretary to the Government of Bengal, Financial Department.	—	7 Dec. 1886*	—
			Total Service	—
Colonel S. T. Trevor, R.E.	Secretary to the Government of Bengal, Public Works Department.	—	4 Dec. 1882	2 0 0
	Ditto - ditto - -	—	4 Dec. 1884*	1 11 21
			Total Service	3 11 21

HINDUS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.

* These are the dates of re-appointment to the Bengal Legislative Council.

of the Legislative Council of *Bengal*, 17th January 1862 – *continued*.

MEMBERS, PAST AND PRESENT—*continued*.

INDIANS.

MAHOMEDANS.								OTHER RACES.							
1.	2.	3.	4.		4.			1.	2.	3.	4.				
NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.	Date of Appointment.	Length of Service.		NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.			

† These gentlemen are at present members of the Bengal Legislative Council. The length of their service has not been shown.

DATE of Establishment, under 24 & 25 Vict. c. 67,

MEMBERS, PAST AND PRESENT—*continued.*

EUROPEANS.

1. NAME.	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.	4. Date of Appointment.	Length of Service. Y. M. D.
Mr. W. L. Alexander		Merchant	18 Dec. 1883	0 1 30
Honourable H. Beverley, C.S. (Judge, High Court).	Additional District and Sessions Judge, 24-Pergunnahs and Hooghly.	—	4 Jan. 1884	0 3 10
Mr. A. B. Miller (Barrister-at-law).	Official Assignee and Officiating Official Trustee, High Court, Calcutta.	—	3 Mar. „	1 0 21
Mr. A. P. MacDonnell, C.S., C.S.I. (Officiating Chief Commissioner of Burma).	Secretary to the Government of Bengal, Revenue and General Departments.	—	17 Nov. „	1 4 6
Mr. O. B. Garrett, C.S. (District and Sessions Judge, 24-Pergunnahs).	Officiating Superintendent and Remembrancer of Legal Affairs.	—	26 Nov. „	1 11 28
Mr. G. Irving	—	Manager of T. E. Thomson & Co.	26 Nov. „ 26 Nov. 1886*	2 0 0 1 4 8
			Total Service	3 4 8
Mr. D. Cruickshank	—	Merchant, and President of the Calcutta Chamber of Commerce.	31 Dec. 1885	1 11 10
Sir Henry Leland Harrison, C.S., *Knight (Chairman of the Town of Calcutta)*. †	Commissioner of Police, Calcutta, and Chairman of the Corporation of the Town of Calcutta.	—	3 Feb. 1886	2 0 0
	Ditto - ditto	—	3 Feb. 1888*	—
			Total Service	—
Sir Alfred Croft, K.C.I.E.†	Director of Public Instruction, Bengal.	—	7 Feb. 1887	2 0 0
	Ditto - ditto	—	12 Feb. 1889*	—
			Total Service	—
Mr. C. H. Moore †	—	Merchant	10 Dec. 1887	—
Mr. H. Pratt †	—	Manager and Agent, F. and C. Osler.	3 April 1888	—
Mr. P. Nolan, C.S. †	Secretary to the Government of Bengal, Revenue and General Departments.	—	2 April 1889	

HINDUS.

1. NAME	2. Appointment, if an Official.	3. Position or Profession, if Non-Official.

NUMBERS and Place of Sittings, and

	CALCUTTA.										
	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
1. Number of Sittings of the Council in each year.	19	17	17	14	17	22	22	20	23	23	10
2. Acts passed	9	6	7	9	10	11	8	8	7	11	3

* These are the dates of re-appointment to the Bengal Legislative Council.
† These gentlemen are at present members of the Bengal Legislative Council. The length of their service has not been shown.

of the Legislative Council of *Bengal*, 17th January 1862—*continued.*

MEMBERS, PAST AND PRESENT—*continued.*

INDIANS.

MAHOMEDANS.						OTHER RACES.					
1.	2.	3.	4.			1.	2.	3.	4.		
NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.		NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment.	Length of Service.	

Numbers of Acts passed in each Year.

CALCUTTA.

1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
19	4	24	23	7	12	9	9	6	8	11	11	10	13	8	16
7	2	5	8	2	8	9	9	6	2	5	5	3	3	5	3

The Bengal Council meetings have been held in Calcutta only.

STATEMENT of Members of the Council of the Lieutenant Governor of the *North Western Provinces* for making Laws and Regulations, under the Statute 24 & 25 Vict. c. 67, established on the 5th January 1887;* their Appointments, Positions and Professions, Dates of Appointment, and Length of Service up to end of 1888.

[*The North Western Provinces and Oudh were constituted a province with a local Legislature, with effect from the 1st December 1886. The Legislative Council was not, however, formed till the 5th January 1887, when Members of the Council were nominated.]

EUROPEANS.

NAME.	Appointment, if an Official.	Position or Profession, if a Non-Official.	Date of Appointment.	Length of Service. Y. M. D.	REMARKS.
Honourable J. W. Quinton	Member, North Western Provinces Board of Revenue, and Additional Member of Governor General's Council.	——	5 Jan. 1887	—	Time expired, 4 January 1889. Re-appointed on 1 February 1889. Resignation accepted on 27 November 1889.
Mr. J. Woodburn - -	Chief Secretary to Government, North Western Provinces and Oudh.	——	5 Jan. „	—	Time expired, 4 January 1889.
Mr. M. A. M'Conaghey -	Commissioner of Lucknow	——	5 Jan. „	—	- ditto - ditto.
Mr. G. E. Knox - -	Legal Remembrancer, North Western Provinces.	——	5 Jan. „	—	Time expired, 4 January 1889. Re-appointed on 1 February 1889.
Mr. T. Conlan - - -	——	Barrister-at-law - -	5 Jan. „	—	- ditto - ditto.

INDIANS.

		HINDUS.			
Mahárájá Partab Narayan Singh, of Mahdauna.	——	Talukdar in the North Western Provinces.	5 Jan. 1887	—	Time expired, 4 January 1889. Re-appointed on 1 February 1889.
Pandit Ajudhia Nath -	——	Vakil of the High Court	5 Jan. „	—	- ditto - ditto.
Rai Durgaparshad-Bahádur of Gorakhpur.	——	Landholder in the North Western Provinces, and Honorary Magistrate in the Gorakhpur District.	5 Jan. „	—	- ditto - ditto.
		MUHAMMADAN.			
Moulvi (now Sir) Saiyid Ahmad, Khan Bahádur, C.S.I., of Aligarh.	——	Landholder in the North Western Provinces and Oudh.	5 Jan. „	—	- ditto - ditto.

STATEMENT of the Number of Sittings of, and of the Acts passed by, the Council of the Lieutenant Governor of the *North Western Provinces* up to the end of 1888.

	Allahabad.		Lucknow.		REMARKS.
	1887.	1888.	1887.	1888.	
Number of Sittings of the Council in each year.	3	—	2	—	
Acts passed at - - - - - - -	—	—	1	—	

DATE of Establishment, under 24 & 25 Vict. c. 69, of the Legislative Council of *Bombay*, 22nd January 1862.

MEMBERS, PAST AND PRESENT.

RACE.	NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment as an Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.	Termination of Appointment as Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.
1.	2.	3.	4.	5.	6.
EUROPEANS -	Honourable M. R. Westropp	Advocate General -	——	22 Jan. 1862	15 July 1862
				9 May 1863	19 Sept. 1863
	Honourable W. B. Tristram	——	Merchant - -	22 Jan. 1862	9 May „
	Honourable M. H. Scott -	——	- ditto - -	8 Mar. „	7 Mar. 1864
				6 Mar. 1864	13 Jan. 1865
	Honourable B. H. Ellis -	Revenue Commissioner	——	6 Mar. 1862	15 Mar. 1863
				24 Sept. 1864	3 April 1865
	Honourable A. D. Robertson	Secretary to Government.	——	15 Mar. 1862	14 Mar. 1864
				15 Mar. 1864	23 Jan. 1865
	Honourable A. J. Lewis -	Advocate General -	——	15 July 1862	14 July 1864
				16 July 1864	14 Sept. 1865

DATE of Establishment, under 24 & 25 Vict. c. 69, of the Legislative Council of *Bombay*, &c. —*continued.*

MEMBERS, PAST AND PRESENT—*continued.*

RACE.	NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment as an Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.	Termination of Appointment as Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.
1.	2.	3.	4.	5.	6.
EUROPEANS	Honourable H. L. Anderson	Secretary to Government, Political Department.	—	19 Dec. 1862	24 Dec. 1863
	Honourable W. R. Cassel	—	Merchant	6 April 1864	14 Mar. 1865
	Honourable W. Hart	Revenue Commissioner.	—	26 July ,,	20 Sept. 1864
	Honourable J. S. White	Remembrancer of Legal Affairs.	—	28 Jan. 1865 23 Nov. ,, 18 June 1869	22 Nov. 1865 16 July 1866 29 June 1870
	Honourable Major General the Honourable Sir C. T. Vaustransbenzie, C.B.	Acting Commander in Chief.	—	5 April 1865	9 Dec. 1865
	Colonel the Honourable W. F. Marriott, C.S.I.	Secretary to Government, Military Department.	—	5 April ,, 15 Mar. 1866 6 Dec. ,, 29 June 1868	14 Mar. 1866 14 July ,, 5 Dec. 1868 12 Jan. 1870
	Honourable G. Foggs	—	Merchant	5 April 1865 6 April 1866	4 April 1866 5 April 1868
	Honourable A. J. Hunter	—	ditto	23 Dec. 1865 8 Mar. 1866	7 Mar. 1866 15 April 1867
	Honourable L. H. Bayley	Advocate General	—	17 Mar. ,, 20 June 1868	16 June 1868 18 June 1869
	Honourable Alexander Brown.	—	Merchant	17 April 1867 29 June 1868	7 Mar. 1868 8 Mar. 1869
	Honourable Sir A. Grant, Bart.	Director of Public Instruction.	—	4 Aug. ,,	22 Sept. 1868
	Honourable A. H. Campbell.	—	Merchant	29 June ,,	4 April 1870
	Honourable A. F. Bellasis	Commissioner of Customs.	—	2 July 1869	16 April ,, 29 June ,,
	Honourable A. R. Scoble	Advocate General	—	16 Feb. 1870 9 Aug. ,, 7 Jan. 1873 16 Jan. 1875 — 21 Feb 1870	8 Aug. ,, 1 Mar. 1872 15 Jan. 1875 28 Feb. 1876 29 June 1870 28 Feb. 1872
	Colonel the Honourable M. K. Kennedy.	Secretary to Government, Public Works Department.	—	9 Aug. 1872 17 Aug. 1874 17 Aug. 1876	8 Aug. 1874 16 Aug. 1876 16 Aug. 1878
	Honourable G. M. Stewart	—	Merchant	9 Aug. 1870	10 Jan. 1872
	Honourable E. W. Ravenscroft.	Chief Secretary to Government.	—	15 Mar. 1871 15 Mar. 1873 15 Mar. 1875 15 Mar. 1877	14 Mar. 1873 23 Jan. 1874 14 Mar. 1877 14 Mar. 1879
	Honourable J. A. Forbes	—	Merchant	27 Mar. 1872 9 Aug. ,,	8 Aug. 1872 7 Aug. 1873
	Honourable C. J. Mayhew	Acting Advocate General.	—	12 June ,,	8 Jan. ,,
	Honourable G. K. Byrthell	—	Merchant	9 Aug. ,, 17 Aug. 1874 15 Aug. 1873 17 Aug. 1874	8 Aug. 1874 17 May 1875 16 Aug. 1874 16 Aug. 1876
	Colonel the Honourable W. C. Anderson.	Survey Commissioner	—	5 Sept. 1876 5 Sept. 1878 5 Sept. 1880	4 Sept 1878 4 Sept. 1880 10 July 1881
	Honourable F. S. Chapman.	Chief Secretary to Government, Revenue Department.	—	23 Jan. 1874	28 Feb. 1875
	Honourable Donald Graham.	—	Merchant	11 June 1875 17 Aug. 1876	16 Aug. 1876 5 June 1877
	Honourable J. Marriott	Advocate General	—	29 Feb. ,, 29 Feb. 1878 10 Nov. 1880 27 Dec. 1882	28 Feb. 1878 30 Feb. 1880 21 Dec. 1881 26 Dec. 1884
	Honourable Walter Lang	—	Merchant	15 June 1877	14 June 1879
	Honourable M. Balfour	—	Secretary to the Bank of Bombay.	8 July 1878	18 May 1880
	Colonel the Honourable C. J. Merriman, C.S.I	Secretary to Government, Public Works Department.	—	30 Aug. ,, 30 Aug. 1880 30 Aug. 1882	29 Aug. ,, 29 Aug 1882 29 Aug. 1884
	Honourable M. Mowat	—	Chairman of the Chamber of Commerce.	17 April 1879	14 May 1880
	Honourable W. Latham	—	Merchant	15 June 1867 1 Mar. 1880	1 Mar. ,, 1 Nov. ,,
	Honourable J. N. Graham	—	ditto	24 May ,, 30 Aug. ,,	29 Aug. ,, 22 May 1882
	Honourable C. Gonne	Chief Secretary to Government.	—	16 July 1881 23 May 1882	8 Nov. 1881 27 Mar. 1884
	Honourable J. B. Peile	Chief Secretary to Government, Political, Judicial, &c., Departments.	—	19 Nov. 1881 24 May 1882	23 May 1882 18 Nov. ,,

DATE of Establishment under 24 & 25 Vict. c. 69, of the Legislative Council of *Bombay*, &c.—*continued.*

MEMBERS, PAST AND PRESENT—*continued.*

RACE.	NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment as an Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.	Termination of Appointment as Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.
1.	2.	3.	4.	5.	6.
EUROPEANS	Honourable F. L. Latham	Advocate General	——	1 Mar. 1880 24 Dec. 1881 18 Nov. 1882 7 Jan. 1884 6 Mar. „ 3 Dec. „ 24 Nov. 1887 18 Nov. 1888	1 Nov. 1880 22 April 1882 23 Dec. „ 5 Mar. 1884 12 May „ 10 Sept. 1886 17 Nov. 1888 —
	Honourable Basil Lang	ditto	——	12 May 1882	17 Nov. 1882
	Honourable W. M. Macaulay.	——	Merchant	1 June „	31 May 1884
	Honourable C. F. Farran	Advocate General	——	13 May 1884	2 Dec. „
	Honourable J. B. Richey, C.S.I.	Chief Secretary to Government.	——	21 May „	20 April 1885
	Honourable F. Forbes Adam.	——	Merchant	2 June „ 2 June 1886 26 June 1888	1 June 1886 1 June 1888 —
	Honourable J. R. Naylor	Remembrancer of Legal Affairs.	——	30 Aug. 1884 22 Sept. 1886	29 Aug. 1886 —
	Honourable M. N. Starling	Advocate General	——	5 Oct. „	18 Nov. „
	Honourable J. Macpherson.	ditto	——	18 Nov. „	23 Nov. 1887
			NATIVES.		
	Honourable Madhavrao Vithal Vinchurkar.	——	Sirdar of the Deccan	22 Jan. 1862 10 Sept. 1864	21 Jan. 1864 9 Sept. 1866
	Honourable Jaganath Sunkerset.	——	Merchant	22 Jan. 1862 22 Jan. 1864	21 Jan. 1864 31 July 1865
	Honourable Shett Premabhai Hemabhai.	——	ditto	22 Jan. 1862 21 July 1864 5 Mar. 1866	21 Jan. 1864 25 July 1866 4 Mar. 1868
	Honourable Mangaldas Nathubhai.	——	ditto	29 June 1868 9 Aug. 1870 9 Aug. 1872	8 Aug. 1870 8 Aug. 1872 13 July 1874
	Honourable Shrinivas Raoji, Rao Saheb Punt Pratinidhi.	——	Sirdar of the Deccan	5 Mar. 1866	4 Mar. 1868
	H. H. The Honourable Sir Jewansingji, K.C.S.I.	——	Maharaja of Edar	15 July 1868	26 Dec. „
	Honourable Vinayekrao Appasaheb of Kurandwad.	——	Chief S.M.C.	24 May 1869 8 Aug. 1870	16 July 1870 7 Aug. 1872
	Honourable Narayen Wasudev.	——	Merchant	9 Aug. 1872	8 Aug. 1884
	Honourable Gunpatrao Tatyasaheb Putwardhun.	——	Sirdar of the Deccan	16 Aug. „	24 July 1874
	Honourable Vishwanath Narayen Mandlik.	——	Pleader, High Court, and Chairman of the Municipal Corporation of the City of Bombay.*	17 Aug. 1874 17 Aug. 1876 3 Nov. 1880* 1 Dec. „ 30 Aug. 1882 20 Nov. „	16 Aug. 1876 16 Aug. 1878 30 Nov. 1880 29 Aug. 1882 19 Nov. „ 29 Aug. 1884
HINDUS	Honourable Rao Bahadur Behechercass Ambaidass, C.S.I.	——	Merchant	15 Sept. 1875	14 Sept. 1877
	Honourable Moraji Gokuldas, C.I.E.	——	ditto	30 Aug. 1878 30 Aug. 1880	29 Aug. 1880 16 Oct. „
	Honourable Madhavjirao Jamrao Naik Nimbalkar.	——	Chief of Faltan	30 Aug. 1878	29 Aug. „
	Honourable Rao Bahadur Gopalrao Hari Deshmukh.	——	Pensioner of Government.	30 Aug. 1880	29 Aug. 1882
	Honourable Jeshwatsingji Fattesingji.	——	Thákor Sáheb of Limbdi.	20 June 1884	19 June 1886
	Honourable Rao Bahadur Khanderao Vishwanath Raste.	——	Sirdar of the Deccan	30 Aug. 1882	29 Aug. 1884
	Honourable Rao Bahadur Mahadev Govind Ranade, M.A., LL.B.	Special Judge under the D. A. R. Act.	——	20 May 1885	19 May 1887
	Honourable Kashinath Trimbak Telang, C.I.E.	——	Advocate	23 Feb. 1886 23 Feb. 1888	22 Feb. 1888 —
	Honourable Dayaram Jethmal.	——	President of the Kárachi Municipality.	30 June 1886	22 Aug. 1887
	Honourable Rao Bahadur Mahadev Wasudev Barve, C.I.E.	——	Ex-Diván of Kolhápur.	27 Sept. „	26 Sept. 1888
	Honourable Sirdar Rao Bahadur Behechardas Veharidas.	——	Chairman of the Nadiad Municipality.	5 Mar. 1888	—
	Honourable Rao Bahadur Gurshidappa Virbasappa Gilganchi.	Deputy Collector, Belgaum.	——	2 Oct. „	—

DATE of Establishment, under 24 & 25 Vict. c. 69, of the Legislative Council of *Bombay*, &c.—*continued.*

MEMBERS, PAST AND PRESENT—*continued.*

RACE.	NAME.	Appointment, if an Official.	Position or Profession, if Non-Official.	Date of Appointment as an Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.	Termination of Appointment as Additional Member of the Council of His Excellency the Governor of Bombay for making Laws and Regulations.
1.	2.	3.	4.	5.	6.
MAHOMEDANS	H. H. The Honourable Abdul Daleir Khan bin Abdul Khair Khan.	—	Návab of Savanur	22 Jan. 1862	30 Aug. 1862
	H. H. The Honourable Meer Mohamed Khan Talpur.	—	Amir of Sind	11 April 1866	10 April 1868
	Honourable Nacoda Mahomed Ali Rogay.	—	Merchant	17 Aug. 1874 17 Aug. 1876	16 Aug. 1876 25 April 1878
	Honourable Sayed el Edroos, C.S.I.	—	Chief of Surat	8 May 1878 30 Aug. ,, 30 Aug ,,	29 Aug. ,, 29 Aug. 1880 1 Sept. ,,
	Honourable Aga Ali Shah.	—	High Priest of the Khoja Community.	30 Aug. 1880	29 Aug. 1882
	Honourable Budrudin Tayabji.	—	Barrister-at-law	30 Aug. 1882 30 Aug. 1884	29 Aug. 1884 29 Aug. 1886
	Honourable Khan Bahadur Kazi Shahabudin, C.I.E.	—	Ex-Divan of Baroda	27 Sept. 1886	26 Sept. 1888
			OTHER RACES.		
	Honourable Rustomji Jamsetji Jijibhoy.	—	Merchant	22 Jan. 1862 22 Jan. 1864 22 Jan. 1866	21 Jan. 1864 21 Jan. 1866 18 April ,,
	Honourable Framji Nusarwanji Patel.	—	ditto	11 April ,,	10 April 1868
	Honourable A. D. Sassoon, C.S.I.	—	ditto	29 June 1868 9 Aug. 1870	28 June 1870 8 Aug. 1872
	Honourable Byramji Jijibhoy.	—	ditto	15 July 1868 9 Aug. 1870	14 July 1870 8 Aug. 1872
	Honourable Sir Jamsetji Jijibhoy, second baronet, C.S.I.	—	ditto	9 Aug. ,, 9 Aug. 1872	8 Aug. ,, 8 Aug. 1874
OTHER RACES	Honourable Khan Bahadur Padamji Pestonji.	—	Sirdar of the Deccan	17 Aug. 1874	16 Aug. 1876
	Honourable Sorabji Shapurji Bengali.	—	Merchant	17 Aug. 1876	16 Aug. 1878
	Honourable Dosabhai Framji, C.S.I.	Presidency Magistrate.	—	15 Sept. 1877	14 Sept. 1879
	Honourable Sir Jamsetji Jijibhai, third baronet.	—	Merchant	15 Sept. 1879 15 Sept. 1881 15 Sept. 1883	14 Sept. 1881 14 Sept. 1883 14 Sept. 1885
	Honourable S. D. Sassoon	—	ditto	21 June 188 20 June 1882	19 June 1882 19 June 1884
	Honourable Dadabhoy Navroji.	—	Ex-Divan of Baroda	15 Sept. 1885	14 Sept. 1887
	Honourable Perozshah Merwanji Mehta.	—	Barrister-at-law	8 June 1887	7 June 1889

B.—NUMBERS and Places of Sittings, and Numbers of Acts passed in each Year.

BOMBAY.

	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
1. Number of Sittings of the Council in each year.	13	14		12	5	3	-	5	1	4	4	6	2	5	4	4	4	4	5	1	2	1	3	2	1	1	7
2. Acts passed at Bombay	5	12	-	1	12	4	4	4	-	2	3	3	1	1	2	1	4	5	3	2	4	3	2	2	1	2	3

POONA.

1. Number of Sittings of the Council in each year.	9	7	11	4	5	4	5	8	4	-	14	19	4	1	3	11	3	2	2	1	3	1	1	-	4	3	2
2. Acts passed at Poona	5	1	6	6	3	5	2	2	5	-	-	4	2	2	1	2	3	2	-	3	3	3	-	2	5	5	3

STATEMENT I.

LIST of Additional Members of the Council of the Governor of *Fort St. George* of Establishment, the

EUROPEANS (39).	Appointment, if an Official.	Position or Profession, if Non-Official.		Date of Appointment.	Length of Service as Additional Member. Y.	M.	D.
The Honourable Thomas Sydney Smith	Advocate General	—	Appointed	22 Jan. 1862	2	0	0
The Honourable Thomas Pycroft	Chief Secretary to Government	—	Ditto	22 Jan. "	0	5	0
The Honourable Charles Pelly	Member, Board of Revenue	—	Ditto Re-appointed Ditto	22 Jan. " 4 Jan. 1864 30 Jan. 1866	4	11	22
The Honourable William Reierson Arbuthnot.	—	Merchant	Appointed Re-appointed Appointed Re-appointed Appointed Re-appointed	22 Jan. 1862 14 Jan. 1864 24 April 1867 27 April 1869 7 Jan. 1873 12 Jan. 1875	9	3	8
The Honourable Robert Orr Campbell	—	Ditto	Appointed Re-appointed Ditto	22 Jan. 1862 14 Jan. 1864 — Jan. 1866	4	2	22
The Honourable Alexander John Arbuthnot.	Chief Secretary to Government	—	Appointed Re-appointed Ditto	18 Nov. 1862 18 Nov. 1864 16 Nov. 1866	4	11	11
The Honourable John Bruce Norton	Advocate General	—	Appointed Ditto Ditto	2 June 1863 12 Nov. 1867 11 Jan. 1870	6	5	25
The Honourable Robert Staunton Ellis	President, Sanitary Commission	—	Appointed Re-appointed Ditto Ditto	18 Nov. 1864 16 Nov. 1866 1 Dec. 1868 8 Mar. 1870	7	3	5
The Honourable Edward Maltby (Does not appear to have sat in Council after appointment as Non-Official Member.)	—	Retired Civilian	Appointed	16 Dec. 1864			
The Honourable Alexander Forrester Brown.	—	Merchant	Appointed Re-appointed Appointed Re-appointed Ditto	17 Nov. 1865 12 Nov. 1867 1 Feb. 1870 8 Feb. 1872 17 Feb. 1874	7	1	20
The Honourable John Dawson Mayne	Advocate General	—	Appointed Ditto	7 Mar. 1866 11 Nov. 1871	2	1	24
The Honourable John Young	—	Merchant	Appointed	8 May 1866	2	0	0
The Honourable Thomas Clarke	Member, Board of Revenue	—	Appointed	12 Feb. 1867	2	0	0
The Honourable John Charles Loch	—	Merchant	Appointed	27 Mar. 1868	2	0	0
The Honourable Patrick Macfayden	—	Ditto	Appointed Ditto Ditto Ditto	1 Feb. 1870 4 May 1871 25 Mar. 1879 3 June 1881	6	11	0
The Honourable Alexander Mackenzie	—	Ditto	Appointed Ditto Ditto Re-appointed	21 Nov. 1871 9 Mar. 1878 25 May 1882 21 May 1884	5	8	13
The Honourable William Hudleston	Secretary to Government, Revenue Department.	—	Appointed	20 Feb. 1872	2	0	0
The Honourable Henry Stewart Cunningham.	Advocate General	—	Appointed Re-appointed Ditto	30 April " 22 May 1874 20 May 1876	5	6	0
The Honourable Gordon Sullivan Forbes	Member of the Board of Revenue.	—	Appointed	5 Nov. 1872	1	1	8
The Honourable David Freemantle Carmichael.	Secretary to Government, Revenue Department.	—	Appointed Re-appointed Ditto	24 Feb. 1874 12 Feb. 1876 12 Feb. 1878	4	6	6

STATEMENT I.

for making Laws and Regulations, established under 24 & 25 Vict. c. 67. Date 22nd January 1862.

	Appointment, if an Official.	Position or Profession, if Non-Official.		Date of Appointment and Length of Service.			
				Date of Appointment.	Length of Service as Additional Member.		
					Y.	M.	D.
INDIANS.							
HINDUS—(14).							
The Honourable V. Sadagopa Charlu	—	Vakil, High Court	Appointed	22 Jan. 1862	1	6	0
The Honourable Gajala Lakshmanarasu Chettigaru.	—	Merchant	Appointed	14 Jan. 1864			
			Re-appointed	30 Jan. 1866			
			Ditto	14 Feb. 1868	4	8	0
The Honourable Vembakkam Ramaiyangar, C.S.I.	Superintendent of Stamps	—	Appointed	20 Oct. ..			
			Re-appointed	20 Oct. 1870			
			Ditto	5 Nov. 1872			
			Ditto	23 Oct. 1874			
			Ditto	14 Nov. 1876			
			Ditto	19 Nov. 1878	11	11	18
The Honourable Raja Godai Narain Gajapati Rao.	—	Zemindar	Appointed	20 Oct. 1868			
			Re-appointed	20 Oct. 1870			
			Ditto	5 Nov. 1872			
			Ditto	23 Oct. 1874			
			Ditto	14 Nov. 1876			
			Ditto	19 Nov. 1878			
			Ditto	23 Nov. 1880			
			Ditto	22 Nov. 1882	15	11	17
The Honourable Venkata Sanjiva Rao	—	Vakil, High Court	Appointed	21 Nov. 1871			
			Re-appointed	9 Dec. 1873	2	6	0
The Honourable Amravati Seshaya Shastri, C.S.I.	—	Pensioned Dewan	Appointed	19 Feb. 1878	2	0	0
The Honourable C. V. Ranganatha Sastriar.	Judge of the Small Cause Court, Madras.	—	Appointed	19 Nov. 1880	0	7	16
The Honourable Raja T. Rama Rao	—	Vakil of the High Court.	Appointed	14 July 1881			
			Re-appointed	13 July 1883	4	0	0
The Honourable Raja Rao Gangadhara Rama Rao	—	Zemindar of Pittapur	Appointed	19 Feb. 1878	2	0	0
The Honourable Sir Ananda Gajapati Raz, K.C.I.E., Maharaja of Vizianagram.		Zemindar of Vizianagram.	Appointed	11 Mar. 1884			
			Re-appointed	16 Feb. 1886	4	0	0
The Honourable S. Sabramaniya Aiyar, C.I.E.		Vakil of the High Court.	Appointed	25 Nov. 1884			
			Re-appointed	25 Nov. 1886	4	0	0
The Honourable Palli Chentsal Rao Pantulu, C.I.E.		Pensioned Superintendent of Stamps.	Appointed	7 July 1887	1	10	0
The Honourable Vembakkam Bashyam Aiyangar Rai, Bahadur. (Present Member.)	Professor of Law, Presidency College, Madras.		Appointed	13 Oct. 1888			
			Service up to	1 July 1889	0	8	18
The Honourable Sir Velugoti Gopala Krishna Yachendra, Bahadur, K.C.I.E. (Present Member.)	—	Zamindar of Venkatagiri.	Appointed	21 Feb. 1888			
			Service up to	1 July 1889	1	4	9
INDIANS.							
MUHAMMADANS—(2).							
The Honourable Sir Shurf-ool-Oomrah, Bahadur.	—	Carnatic Stipendiary	Appointed	7 Nov. 1863			
			Re-appointed	4 Dec. 1865	3	11	0
The Honourable Mir Humayun Jah, Bahadur, C.I.E. (Present Member.)	—	Landed proprietor	Appointed	12 Nov. 1867			
			Re-appointed	11 Jan. 1870			
			Ditto	13 Feb. 1872			
			Ditto	17 Feb. 1874			
			Ditto	12 Feb. 1876			
			Ditto	12 Feb. 1878			
			Ditto	24 Feb. 1880			
			Ditto	24 Feb. 1882			
			Ditto	25 Feb. 1884			
			Ditto	16 Feb. 1886			
			Ditto	21 Feb. 1888			
			Service up to	1 July 1889	21	3	28
OTHERS.							
None.							

STATEMENT I.—LIST of Additional Members of the Council of the Governor of *Fort St. George* for making

EUROPEANS—(39).	Appointment, if an Official.	Position or Profession, if Non-Official.		Date of Appointment and Length of Service.	
				Date of Appointment.	Length of Service as Additional Member.
					Y. M. D.
The Honourable James George Coleman	—	Merchant	Appointed Re-appointed Ditto Ditto	12 Jan. 1875 23 Jan. 1877 28 Jan. 1879 21 Jan. 1881	7 11 23
The Honourable Patrick O'Sullivan	Advocate General	—	Appointed Re-appointed Ditto Ditto Ditto Ditto	23 Jan. 1877 23 Jan. 1879 21 Jan. 1881 22 Jan. 1883 23 Jan. 1885 23 Sept. 1886	8 7 22
The Honourable Robert Davidson, C.S.I.	Chief Secretary to Government	—	Appointed Re-appointed	7 July 1880 6 July 1882	3 4 13
The Honourable Henry Edward Sullivan, C.S.I.	Member of the Board of Revenue	—	Appointed	25 Jan. 1881	1 5 0
The Honourable Charles Gilbert Master, C.S.I.	Chief Secretary to Government	—	Appointed Ditto	15 June 1882 20 Nov. 1883	1 1 13
The Honourable Major General R. H. Sankey, C.B.	Secretary to Government, Public Works Department.	—	Appointed	20 Mar. „	0 5 9
The Honourable Edmund Forster Webster, C.I.E.	Chief Secretary to Government	—	Appointed Re-appointed Appointed	9 July „ 7 July 1885 17 Mar. 1886	2 8 26
The Honourable Colonel J. H. M. Shaw Stewart, R.E.	Secretary to Government, Public Works Department.	—	Appointed Re-appointed	10 Sept. 1883 4 Sept. 1885	3 1 1
The Honourable Surgeon General W. R. Cornish, C.I.E.	Surgeon General with the Government.	—	Appointed	17 Dec. 1883	2 0 0
The Honourable John Alexander Boyson (Present Member.)	—	Merchant	Appointed Ditto Service up to	9 Feb. 1885 13 Oct. 1888 1 July 1889	2 8 18
The Honourable Hale Horatio Shephard	Advocate General	—	Appointed	25 Mar. 1885	1 5 28
The Honourable William Wilson	Chief Secretary to Government	—	Appointed	8 Sept. „	0 6 9
The Honourable Richard Wellesley Barlow.	Collector of Madras	—	Appointed	8 Sept. „	2 0 0
The Honourable Henry Edward Stokes, C.S.I.	Chief Secretary to Government	—	Appointed	14 Oct. 1886	1 10 0
The Honourable Stewart Robinson Turnbull.	—	Merchant	Appointed	8 Feb. 1887	1 5 11
The Honourable James Henry Spring Branson. (Present Member.)	Advocate General	—	Appointed Re-appointed Service up to	15 Mar. „ 12 Mar. 1889 1 July „	2 3 16
The Honourable Colonel John Ord Hasted, R.E.	Secretary to Government, Public Works Department.	—	Appointed	8 Sept. 1887	1 1 5
The Honourable John Frederick Price (Present Member.)	Chief Secretary to Government	—	Appointed Service up to	13 Oct. 1888 1 July 1889	0 8 18
The Honourable James Grose (Present Member.)	Member of the Board of Revenue	—	Appointed Service up to	13 Oct. 1888 1 July 1889	0 8 18

STATEMENT No. II.—Relating to the *Madras* Legislative Council.

NUMBERS and Places of Sittings, and Numbers of

PLACES.	MADRAS.																	
	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
1. Number of Sittings of the Council in each year at.	11	9	7	17	7	14	5	8	3	9	6	2	nil	2	6	8	9	2
2. Number of Acts passed at (including Acts subsequently disallowed by the Governor General).	5	6	6	10	6	9	3	9	1	7	3	2	nil	nil	1	1	6	„

Laws and Regulations, established under 24 & 25 Vict. c. 67. Date of Establishment, &c.—*continued.*

INDIANS. HINDUS (14).	Appointment, if an Official.	Position or Profession, if Non-Official.	—	Date of Appointment and Length of Service.	
				Date of Appointment.	Length of Service as Additional Member.

STATEMENT No. II.—Relating to the *Madras* Legislative Council.

Acts passed in each Year, from 1862 to 1888, inclusive.

MADRAS.									OOTACAMUND.													
1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1862 to 1874 (inclusive).	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
2	1	4	3	3	5	3	1	3	Nil - - - -	1	nil	nil	5	1	4	1	2	2	2	2	nil	nil	nil.
2	1	5	2	5	4	4	nil	3	Nil - - - -	nil	nil	nil	5	1	5	nil	3	2	1	2	nil	nil	nil.

EAST INDIA (LEGISLATIVE COUNCILS).

RETURN showing the Date of Establishment, under Act LXVII. of 1861, (1) of the VICEROY'S LEGISLATIVE COUNCIL, and (2) the LEGISLATIVE COUNCILS of *Madras*, *Bombay*, *Bengal*, and the *North Western Provinces* and *Oudh*; &c.

(*Mr. Bradlaugh.*)

Ordered, by The House of Commons, *to be Printed,*
14 *February* 1890.

[*Price* 3 *d.*]

42. *Under* 3 *oz.*
H.—14. 3. 90.

EAST INDIA (CASE OF THREE MEDICAL OFFICERS).

RETURN to an Address of the Honourable The House of Commons, dated 28 July 1890; —*for*,

"COPIES of, or EXTRACTS from, CORRESPONDENCE relating to the Case of THREE ASSISTANT SURGEONS dismissed from the BENGAL ESTABLISHMENT."

India Office,
1 August 1890.

A. GODLEY,
Under Secretary of State for India

(*Mr. Bradlaugh.*)

Ordered, by The House of Commons, *to be Printed*,
2 *August* 1890.

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street, London, E.C.,
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

COPIES of, or EXTRACTS from, CORRESPONDENCE relating to the Case of THREE ASSISTANT SURGEONS dismissed from the BENGAL ESTABLISHMENT.

Political Department, No. 4 A—5—2, from *R. W. Carlyle*, Esq., Officiating Chief Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department; dated Calcutta, 23 July 1889.

Sir,

I AM directed to submit, for the consideration and orders of the Government of India, the accompanying letter from the Inspector General of Civil Hospitals, No. 6107, dated the 19th instant, and of its enclosures, regarding the conduct of the three assistant surgeons named in the margin.*

*Kali Krishna Bagchi.
Pratap Chandra Kerr.
Asoke Krishna Shaha.

2. The assistant surgeons appeared at the septennial examination held in May last, and at the conclusion of the examination their papers were sent to the Inspector General of Civil Hospitals. On going through the papers, the Inspector General found great similarity in the answers of the three candidates, and that portions of the answers in some branches of the examination seemed to be in some cases verbal reproductions of the text books bearing on those subjects, while in other cases the arrangement of the sentences and subject matter were identical with those found in the books. This led the Inspector General to suspect that unfair means had been resorted to at the examination, and in order to test this point he drew up a few more questions and sent them to the Principal of the Medical College in a sealed cover, with the request that the assistant surgeons might be called on to answer them, and that precautions should be taken to guard against their deriving any assistance from books or from any other source. The assistant surgeons, however, refused to submit to any further examination. The Inspector General thereupon sent a memorandum, of which a copy is annexed, to the Principal of the Medical College, explaining his reasons for desiring to test the knowledge of the assistant surgeons by a few more questions, and pointing out that it was a distinct order that they should answer them. But the assistant surgeons still persisted in their refusal. The Inspector General then gave orders to suspend them from duty for wilful disobedience of orders, and called upon them to submit any explanation they might have to offer of their conduct.

3. The explanations submitted by the assistant surgeons are annexed to the Inspector General's letter quoted above, and are substantially as follows:—

(1.) That they believed that they had satisfied their examiners, and that the Inspector General was going beyond his authority in subjecting them to another examination.

(2.) That it was optional with them to appear at the septennial examination.

(3.) That their honour had been impugned.

4. The question for consideration seems to be whether the order which the assistant surgeons disobeyed was one which the Inspector General of Civil Hospitals was competent to pass, and whether the assistant surgeons had any justification for refusing to obey it. The Lieutenant Governor agrees with Dr. Hilson in thinking that it is a part of the duty of that officer to see that all medical subordinates in the Province keep up their professional knowledge, and if he feels dissatisfied with their answers at any examination he has full authority to subject them to further examination, which must be conducted in accordance with the Home Department Circular, No. 480, dated

dated 13th October 1880. The assistant surgeons apparently acknowledge that the Inspector General of Civil Hospitals would have had full authority to put additional questions (as one of them observed) to fill up gaps in the test proposed by the examiners, but not to test what they call the fairness of the examination, and they expressed their willingness to submit to further examination on its being declared that it was not meant for the latter purpose. The conduct of the assistant surgeons in disobeying the orders of the Inspector General of Civil Hospitals is so subversive of discipline that whatever their motives may have been, the Lieutenant Governor cannot pass it over, and he is constrained therefore to support the recommendation of the Inspector General of Civil Hospitals that they should be dismissed from the service of Government for wilful disobedience of the orders of the head of the department.

I have, &c.
(signed) *R. W. Carlyle,*
Officiating Chief Secretary to the Government of Bengal.

(No. 6107.)

From the Inspector General of Civil Hospitals, Bengal; to the Chief Secretary to the Government of Bengal, dated Calcutta, 9 July 1889.

Sir,

I REGRET to have to bring to your notice an instance of flagrant disobedience of orders on the part of three assistant surgeons of the Bengal establishment, whose names are given on the margin.

2. These medical officers appeared at the last septennial examination held in May last, in order that it might be ascertained whether they had kept up their professional knowledge, and had thereby become entitled to promotion to a higher grade in the service.

3. At the conclusion of the examination their papers were sent on by the Principal of the Medical College of Calcutta to me in my official capacity of Inspector General of Civil Hospitals, and on glancing over them, I was at once struck by the great similarity in the answers of the three candidates. On carrying the investigation further, it was found that large portions, whole paragraphs in fact, of the answers in practice of medicine, midwifery, and medical jurisprudence, were word for word the same as in the text books on these subjects; and where the wording was different the arrangement of the sentences and subject matter were often identical with that found in the books. This was particularly observable in the papers of assistant surgeons Pratap Chandra Kerr and Asoke Krishna Shaha, and less so in those of assistant surgeon Kali Krishna Bagchi and although it is well known that some Bengali students have very retentive memories and often learn by heart long passages from medical books previous to examinations, it did not appear to me possible that all the three candidates could have committed to memory the contents of four large volumes such as Guy's "Forensic Medicine," Playfair's "Midwifery," and Roberts' "Practice of Medicine." It may here be remarked also, that one of the written questions in medical jurisprudence put to them was rather uncommon. Nevertheless the answers given to it bore a close resemblance to the words used in Guy's work on that subject.

4. In short, I felt convinced that unfair means had been used at the examination in answering the questions, but, before taking any action in the matter, I showed the papers to Sir Alfred Croft, the Director of Public Instruction, who examined them carefully and compared them with the text books. This officer, while agreeing with me that there were very strong grounds for my opinion, suggested that all doubts should be removed by putting a few more questions to the candidates.

5. This was accordingly done. A few questions were drawn up by myself and sent to the Principal of the Medical College in a sealed envelope, with a request

request that they should be answered by the assistant surgeons, and at the same time precautions taken to guard against their deriving assistance from books or from any other source; but they one and all refused to be further examined. *Vide* extract from the Principal's letter, dated the 20th June 1889, annexed, and marked A., and the assistant surgeons' letters appended in original, and marked B., C., and D.

6. Thinking that their refusal might have been caused by some misapprehension on their part, I sent to Dr. Coates, the Principal of the Medical College, a memorandum explaining my motive in desiring to test their knowledge by a few more questions, and pointing out that it was a distinct order that they should answer them. This memorandum, which is appended, and marked E., was read to them by Dr. Coates six days after their first refusal, but they again declined to be examined. *Vide* telegram from Dr. Coates, dated 26th June 1889, appended in original, and marked F.

7. I therefore suspended the three assistant surgeons from all duty, and called upon them for any explanation of their conduct which they might have to offer. This explanation is given in the letters which they have submitted, and which are herewith appended in original, and marked G., H., and I.

8. The reasons given by them for their misconduct amount to this:—

1st. That they had grounds for believing they had satisfied the examiners, and that I was going beyond the limits of my authority in subjecting them to another examination.

2nd. That it was optional with them to appear at the septennial examination.

3rd. That their honour had been impugned by the action I took.

9. With regard to the first excuse, it may be stated that they had received no official intimation of the result of the septennial examination, and it is well known that no candidate is declared to have passed until his name appears in the Gazette, under the authority of the Inspector General of Civil Hospitals. It is a part of my duty to see that all medical subordinates in the province keep up their professional knowledge, and if I felt dissatisfied with the written answers which they had given, I was acting quite within my powers in applying a further test of their capabilities. This will be seen by referring to letter No. 727, dated the 6th April 1881, from the Surgeon General with the Government of India, copy annexed, and marked J., and Bengal Government, Municipal Department, No. 1424, dated 19th December 1884.

10. As regards their assertion that they voluntarily went up to the septennial examination, thereby implying that it is optional with them to appear at such an examination or not, it may be remarked that they could not have been ignorant of the orders issued by Government, declaring that it is imperative on every assistant surgeon to pass the authorised septennial examination and, failing to do so, dismissal from the service may ensue, as Home Department, No. 2—27—38, dated 23rd January 1884, was issued as a circular warning to all assistant surgeons serving in Bengal.

11. It only remains to notice the third reason they have advanced, viz, that their honour was impugned by being subjected to a second examination, instituted with a view to ascertain whether they had used any improper means to pass the first. When they were first directed to answer the additional questions, nothing was said to them regarding my object in putting them, and they made no complaint of any imputation on their integrity, as will be seen from their letter, which they gave at the time of their first refusal. It was their disobedience of my first order that induced me to disclose my motive in wishing to have a further test applied.

12. A fourth reason, which they have not put forward, readily suggests itself, and I have not the slightest doubt they knew well that a second examination would furnish indisputable evidence that unfair means had been used in trying to pass the first.

 13. These

13. These excuses are, to my mind, most unsatisfactory, and no other conclusion can be arrived at, except that they have most wilfully and deliberately disobeyed a lawful order of their superior officer, and if such glaring insubordination be permitted, it will be impossible to enforce discipline or to carry on the administration of the Medical Department. The assistant surgeons are all over seven years' standing, and cannot plead youth, inexperience, or ignorance of the rules of the service, as an excuse for their misbehaviour, and their offence being a most serious one, calling for severe and exemplary punishment, I recommend that they be all dismissed from the service of Government.

I have, &c.
(signed) *A. Hilson*, M.D.,
Inspector General of Civil Hospitals, Bengal.

A.

EXTRACT from Dr. *Coate's* Letter No. 288, 20 June 1889.

I DIRECTED the three assistant surgeons to appear at 12 o'clock to-day at the large theatre of the college for re-examination, Kerr having turned up yesterday.

They now appear and give me these letters which I enclose in original, and say they will not go in for examination.

(True Extract.)
(signed) *J. A. Wight*,
Personal Assistant.

B.

To the Principal, Medical College, Calcutta, 19 June 1889.

Sir,

WITH reference to your memo. No. 284 of the 19th June 1889, I beg most respectfully to state that I went up for the last septennial examination, not from any pecuniary interest, but simply to show that I have been keeping up my professional knowledge. This I have already done in the last examination held in May 1889, and I do not see any reason for my going up for the same again.

I have, &c.
(signed) *Kali Krishna Bagchi*,
Assistant Surgeon in charge
Park-street Dispensary.

C.

From Assistant Surgeon *A. K. Shaha*, House Surgeon, Medical College Hospital, to the Principal, Medical College Hospital, Calcutta, 19 June 1889.

Sir,

WITH reference to your No. 283 of to-day's date, I have the honour to state that I appeared at the last septennial examination, held on 1st May 1889, and I understand that I passed in all the subjects both written and *vivâ voce*.

I will, therefore, request the favour of your kindly informing me the reason of my appearing again for the same examination.

I have, &c.
(signed) *Asoke Krishna Shaha*,
Assistant Surgeon.

D.

To the Principal, Medical College; dated Calcutta, 19 June 1889.

Sir,

WITH reference to your verbal order of the 19th instant I have the honour to state that as I already appeared in my septennial examination, held on the 1st May 1889, I am quite at a loss to understand why I should submit myself to re-examination.

I have, &c.
(signed) *Pratap Chandra Kerr*,
Assistant Surgeon.

E.

Office of the Inspector General of Civil Hospitals, Bengal; dated Darjeeling, 22 June 1889.

MEMORANDUMS to be read to Assistant Surgeons, Kali Krishna Bagchi, Pratap Chandra Kerr, and Asoke Krishna Shaha.

The written answers given by the above-mentioned assistant surgeons to the professional questions put to them at the last septennial examination held in May last do not appear to the Inspector General of Civil Hospitals to represent accurately their own knowledge of the subjects of examination; he has therefore drawn up a few questions which he wishes the assistant surgeons to answer in order to test this point. The assistant surgeons will understand that this is a distinct order from the Inspector General of Civil Hospitals, that they are to re-assemble and answer the written questions which he has now asked Dr. Coates to put to them.

(signed) *A. Hilson*,
Inspector General of Civil Hospitals.

F.

TELEGRAM from Calcutta, *J. M. Coates*, to Darjeeling, Dr. *A. Hilson*, Inspector General, Civil Hospitals, dated 26 June 1889.

Bagchi, Shaha, and Kerr have refused the examinations.

G.

From Assistant Surgeon *Kali Krishna Bagchi*, to the Principal, Medical College; dated Calcutta, 2 July 1889.

I HAVE the honour to acknowledge the receipt of your memorandum, No. 339, of the 29th ultimo, communicating to me the order of the Inspector General of Civil Hospitals, Bengal, asking for an explanation of my conduct in having wilfully disobeyed his orders calling on me to answer certain questions which the Inspector General had sent to test my professional knowledge; and, in reply, beg to state as follows:—

On the 3rd April last I voluntarily applied for being examined under the rules applicable to assistant surgeons who had served more than seven years, and on obtaining permission appeared at the written and *vivâ voce* examinations held under rules promulgated by the Government of India in their Order No. 15, of 15th September 1868, and I have reason to believe that I was declared passed by the examiners who conducted the examinations under those rules.

On the 17th June last I received your order calling on me to be ready for written re-examination, and on the 19th I was directed to appear for the purpose on the 20th at 12 o'clock. This I respectfully declined doing, as no such re-examination was contemplated in the above rules, and as the result of the recent examination I had undergone, had, as I had reasons to believe, already

already proved favourable to me. On the 25th June you were pleased to invite me to a conference, when a memorandum recorded by the Inspector General was read out to me, in which it was stated that as the answers given by me at the last examination did not appear to him to represent accurately "our own knowledge of the subjects of examination," the Inspector General had, therefore, drawn up a few questions which he wished me to answer "in order to test this point." This at once struck me as questioning my integrity in the examination room, where I underwent the examination under proper safeguards, and under the immediate supervision of Drs. Coates, Jameson, Maher, and others, and as my honour was thus at stake, I naturally came to the conclusion that by submitting to re-examination I would be giving a handle to the supposition that the above suspicion bore at least some semblance of truth, and being of this opinion I thought it would be best humbly to decline to undergo the re-examination rather than give rise to an idea however unfounded, of my having done anything improper in the examination. This was the sole reason why I held myself aloof from the re-examination, and it was only from a strong feeling of saving my reputation from unjust and undeserved imputations that I was compelled to take a step, which I am exceedingly sorry to find the Inspector General has construed into an act of disobedience.

If the re-examination is permissible under the rules, and intended to be supplementary to that already held in order to fill up some gap in the test proposed under these rules by the professors of the Medical College to which I had been already subjected in May last, I am perfectly willing, as at all times I should be, to undergo it. Only I respectfully wish it to be declared that it is not in consequence of any suspicion of the fairness of the last examination that I am being subjected to this supplementary test, but solely for the purpose of answering a few questions which the Inspector General has considered it proper to put to me in addition to those set by the professors of the Medical College under the rules laid down by the Government of India.

After this explanation I humbly hope that the Inspector General will be pleased to exonerate me from the charge of disobedience to his orders, as it was only from a sense of saving my character from unfounded aspersions that I was compelled to adopt the course which has unfortunately for me drawn on me his displeasure.

H.

From Assistant Surgeon *Pratap Chandra Kerr*, to the Principal, Medical College, Calcutta; dated Calcutta, 2 July 1889.

WITH reference to your Memorandum, No. 341, dated the 29th June 1889, forwarding Inspector General of Civil Hospitals, Bengal's No. A., dated Darjeeling, the 27th June last, asking me for an explanation for having wilfully disobeyed an order of the Inspector general of Civil Hospitals, calling upon me to answer certain questions which he had sent to you, in order to test my professional knowledge, I beg, most respectfully to submit the following explanation :—

I voluntarily applied to the Inspector General of Civil Hospitals to obtain his permission for my appearing in my promotion examination. Under his permission I appeared at both written and *vivâ voce* examination on the 1st of May 1889, and I have reason to believe that the examiners passed me, who conducted the examination under the rules laid down in the Indian Government Circular No. 50, dated the 15th September 1868. On the 18th June last I was directed by the civil surgeon of Moorshedabad, under instruction from the Inspector General of Civil Hospitals, Bengal, to proceed at once to Calcutta to report myself to you. On reporting to you my arrival on the 19th you verbally ordered me to appear for a written re-examination to be held on the 20th June at 12 o'clock. I respectfully asked you the reason for compelling me to appear at a re-examination, as I already appeared at the last promotion examination, held on 1st May, the result of which, as I had reason to believe, already proved favourable to me. On the 25th June you directed me to call at your office on the 26th at noon, when a memorandum recorded by the Inspector General was read out to me in which it was stated that the written answers given by me to the professional questions put to me at the last septennial examination, did not appear to the Inspector

General

General of Civil Hospitals to represent accurately my own knowledge of the subjects of the examination. The Inspector General, therefore, had drawn up a few questions which he wished me to answer in order to test this point. I was both sorry and surprised to hear that the Inspector General suspected my conduct at the last examination, which was conducted under proper safeguards. I am a poor subordinate of the Inspector General, and I am bound to carry out his order, and I am loyally prepared to do so; but in this case, as my honour was at stake, I thought that if I would be unfortunately subjected to re-examination, as ordered by the Inspector General in his memorandum, it would undoubtedly put a most undeserved stain on my character as a public servant, and, being of this opinion, I thought it would be best humbly to decline to undergo the re-examination, in order to save my reputation from unjust and undeserved imputation. I never meant to show any disrespect to his order, or to question his authority to test my professional knowledge. I refused to undergo the written re-examination, because I regarded it as a test to former examination, and not as a test of professional knowledge. I humbly pray to the Inspector General that if the answers I gave at the last examination did not show sufficient knowledge of the subject, the rules of the service, as regards examination, might be enforced on me.

In conclusion, I pray that the Inspector General will be pleased to take this explanation into his kind and favourable consideration, and that he will be pleased to exonerate me from the charge of disobedience to his orders, as it was from a motive of saving my conduct from undeserved slur that I was compelled to adopt a course which brought on me his displeasure.

I.

From Assistant Surgeon *Asoke Krishna Shaha*, to the Principal, Medical College, Calcutta; dated Calcutta, 2nd July 1889.

I HAVE the honour to acknowledge the receipt of your memorandum, No. 340, dated the 29th ultimo, forwarding Inspector General of Civil Hospitals of Bengal's letter, No. A., dated Darjeeling, the 27th June, in which I am informed that the Inspector General has been pleased to suspend me from duty until further orders. In the same communication I am also called upon to offer an explanation for "wilfully disobeying" the Inspector General's order in not answering certain questions which he had sent to you in order to test my professional knowledge; and, in reply, I beg most respectfully to submit the following explanation for his kind consideration.

In accordance with the departmental rules laid down by the Government of India, I voluntarily applied for the final septennial examination after having completed 14 years of service, and I obtained permission from the Inspector General on the 11th of April last to appear for the same. I appeared at the written and *vivâ voce* examination which was held on the 1st, 2nd, 3rd, and 4th May 1889, in consistence with the rules laid down by the Government of India on the subject. To the best of my belief the examination in question was a fair one, and I went through the ordeal, both in the written and oral part, with success. I was given to understand by the examiners that I passed in all the subjects of examination, and I naturally awaited the usual result of such examination, namely, promotion.

On the 17th June last I was directed by you to hold myself in readiness for a written re-examination, and on the 19th I received an intimation to appear for the same on the noon of the 20th. I have the highest respect for any orders of the Inspector General, and am most willing under any circumstances to carry out the same, but in this instance I am extremely sorry to say that I was compelled to decline most humbly and respectfully, as I was declared fit for promotion by the president and other members of the examining committee, as well as no such re-examination was contemplated in the rules quoted above.

On the 25th June I received an order from you to call at your office on the 26th, and, on my arrival there at the specified time, you kindly read out a memorandum recorded by the Inspector General, in which it was stated "that

the answers given by the assistant surgeons at the last septennial examination did not appear to the Inspector General to represent accurately their own knowledge of the subjects of examination. The Inspector General had therefore drawn up a few questions which he wished us to answer in order to test this point." In other words, I understood that I was suspected to have used dishonest means in the examination which I underwent under proper safeguards, in the usual place of the Medical College, under your able presidency, when and where unfairness in any form was absolutely out of the question.

The interpretation of the Inspector General struck me, rightly or wrongly, that he suspected the fairness of such examination, and the proposed re-examination was meant as a test to that procedure, and not as a separate examination for the purpose of testing our professional knowledge. On this impression I therefore humbly declined, as my honour was at stake. It was only from a strong feeling of saving my reputation from unjust and undeserved imputation that I was obliged to take a step which I am extremely sorry to find the Inspector General has construed into an act of disobedience.

I am and always have been ready and willing to be examined by the Inspector General with reference to my professional knowledge. If the answers I gave at the last examination did not show sufficient knowledge of the subjects, the rules of the service as regards examination might be enforced on me. If the re-examination is permissible under the rules, I am perfectly willing at all times to undergo it; only I respectfully wish it to be declared that it is not in consequence of any suspicion of the fairness of the last examination that I am subjected to this supplementary test, but solely for the purpose of answering a few questions which the Inspector General has considered it proper to put to me, in addition to those set by the professors of the Medical College.

Lastly, permit me to disavow absolutely any wilful insubordination on my part. My long unblemished service of 15 years, as well as each and every report, without a single exception, on my character and qualifications by my various immediate superiors, will show, at any rate, that I have always been inspired by a true spirit of obedience to authority, and that insubordination in any shape has never been my rule of conduct; on the contrary, I have ever humbly striven to do my duty whenever called upon to do so by the voice of authority.

I hope the Inspector General will take this explanation into his kind consideration, and I pray that he may be pleased to exonerate me from the charge of disobedience, as I never meant to show any disrespect to his order, or to question his authority to test my professional knowledge. I humbly and respectfully declined to submit to the re-examination, as it would certainly cast an undeserved stain on my character as a public officer when I conducted myself honourably in the examination hall.

In conclusion, I solicit the favour of your kindly forwarding this explanation to the Inspector General, with such remarks as you may be pleased to make.

J.

(No. 727.)

From the Surgeon General with the Government of India to the Surgeon General, Bengal; Simla, 6th April 1881.

Sir,

1. In reply to the several questions put in your letter, No. 1188, dated 28th ultimo, I have the honour to state as follows:—

A. Assistant surgeons were provincialised under orders of the Government of India, in the Home Department, No. 2, of 5th January 1881. Copy annexed.

B. All assistant surgeons will be shown in the quarterly returns prescribed, all those on the provincial list being shown under the heading "Provincial," and all others under the heading "Imperial," but reports of casualties, &c., of those on the provincial list, need not be submitted to this office.

C. All

C. All matters connected with provincial men should be dealt with locally.

D. All matters connected with men on the imperial list should be forwarded to this office for disposal.

E. Assistant surgeons in Bengal, whether of the imperial or provincial establishment, should be examined under arrangements made by you, and the examination conducted strictly in accordance with Home Department, No. 480, dated 13th October 1880. The result so far as provincial men are concerned will be notified in the local gazette, and in respect of imperial men the papers should be forwarded to this office for disposal.

F. All pay bills should continue to be passed by you. With reference to the change, I would suggest that the Bengal Government should address the Government of India.

2. It should further be remembered that the strength of the assistant surgeon class should not be reduced or increased, except under the orders of the Government of India in the Home Department.

3. On casualties occurring among provincial men, application should be made to this office to complete the provincial list.

I have, &c.
(signed) *J. M. Cuningham*, M.D.,
Surgeon General.

(True Copy.)

(signed) *J. A. Wight*,
Personal Assistant.

(No. 542.)

To the Chief Secretary to the Government of Bengal; Simla, 26th August 1889.

Sir,

I AM directed to acknowledge the receipt of your letter, No. 4, A. 5, 2, dated the 23rd ultimo, and enclosures, regarding the conduct of three assistant surgeons, named Kali Krishna Bágchi, Pratáp Chandra Kerr, and Asoke Krishna Sháhá.

2. In reply, I am to say that the Governor General in Council accepts the recommendation made by his Honour the Lieutenant Governor, that the assistant surgeons in question should be dismissed from the service of Government, for wilful disobedience of the orders of the head of their Department.

I have, &c.
(signed) *J. P. Hewett*,
Under Secretary to the Government of India.

(No. 543.)

COPY forwarded to the Surgeon General with the Government of India, for information, and for the issue of the further necessary orders.

By order,
(signed) *J. P. Hewett*,
Under Secretary to the Government of India.

From *Rajkumar Sarvadhikari*, Esq., Secretary, British Indian Association, to the Secretary to the Government of India, Home Department; dated Calcutta, 3rd December 1889.

By direction of the managing committee of the British Indian Association, I have the honour to submit, for the consideration and orders of his Excellency the Governor General in Council, the following representation regarding the question of dismissal of officers from the public service, with special reference to the case of three assistant surgeons, Kali Krishna Bagchi, Pratap Chandra Kerr, and Asoke Krishna Shaha, of the Bengal Subordinate Medical Service, who have been recently dismissed for "wilful disobedience of the orders of the head of the Department."

Since the honourable the Court of Directors complained, in the celebrated Despatch of 6th August 1851, that "native officers of Government are frequently dismissed from their situations, not for proved delinquency, or any tangible matter, or substantial charge, but in accordance with the opinions of their immediate superiors, taken up against them sometimes hastily," the tenure of office of native public servants has received a constitutional stability which is beneficial in its effects alike to the Government and members of the service. Heads of departments have been warned not to dismiss officers "upon light grounds," and, in order to enable a dismissed servant to exercise his right of appeal, it has been authoritatively provided that "the charge against him, his defence, and the order thereon, should be reduced to writing" (*vide* Government Resolution, dated 29th July 1879). In November 1883 the Government of India further circulated to the different Local Governments a Resolution of the Government of Bombay, dated the 16th October 1883, pointing out that not only should the charges brought against an official be clearly recorded, but "the motives which are supposed to have influenced him" should be also considered. The conviction has, therefore, gradually gained ground that the extreme punishment of dismissal is not to be awarded to a public officer unless, to use the words of the honourable the Court of Directors, he is guilty of "fraud and dishonesty, continued and wilful negligence," or, of an "offence involving moral disgrace."

The committee of the British Indian Association venture to submit that too much care cannot be taken in giving practical effect to the noble policy enunciated above in the matter of dismissal of public servants. The committee feel that they would subserve the true interests of Government by submitting, for the consideration of Government, any case in which that policy has been deviated from, and they feel emboldened, therefore, to solicit the attention of his Excellency the Governor General in Council to the case of the three assistant surgeons who have been recently dismissed.

The committee do not desire to justify, or even to extenuate, the offence of wilful disobedience by a subordinate officer of the orders of a superior authority. The very machinery of administration would be at a standstill if a subordinate officer were suffered to decide upon the rights of a question, or act upon his own view of it, in opposition to the views of the head of his department. The case of the three assistant surgeons, however, is not, my committee submit, one of wilful disobedience With a view to get promotion to a higher grade of the service they volunteered to undergo the required examination, they passed the examination conducted by a regularly-constituted board of examiners, and it was when the Inspector General of Hospitals questioned their honesty in the examination room, and desired to examine them himself, that they submitted, through one of their number, that "if the examination is permissible under the rules, and intended to be supplementary to that already held, in order to fill up some gap in the test proposed under those rules by the professors of the Medical College, to which I have been already subjected in May last, I am perfectly willing, as at all times I should be, to undergo it, only I respectfully wish it to be declared that it is not in consequence of any suspicion of the fairness of the last preceding examination that I am being subjected to this supplementary

supplementary test." After this representation was made, the assistant surgeons heard nothing from the authorities until they received the intimation from the Inspector General that they have been dismissed by Government.

The committee do not venture to discuss whether, even if the assistant surgeons had wilfully declined to undergo an examination on the ground that the Inspector General could not constitute himself an examiner contrary to the express rule of the Department, which provides that none but professors of the College should be appointed to form a board of examiners, and that they could not be re-examined after having been once examined by a properly constituted board, their conduct would have amounted to a wilful disobedience of the orders of the head of the Department. What the committee respectfully beg to submit is, that the assistant surgeons not having been told with reference to their representation that they should have in any case to pass the examination, there is what seems a most material defect in the elements which would constitute wilful disobedience of authority. This, the committee submit, would have been doubtless cleared if they were called upon to submit a defence to the charge of wilful disobedience; but no such procedure, the committee are informed, was adopted in the present instance. In their case, therefore, the procedure as to written charge and written defence, on which both the Government of India and the honourable the Court of Directors lay so much stress, has been entirely overlooked. As this is a matter of grave importance, affecting the general question of dismissal of public servants, the committee venture to hope that his Excellency in Council will not be loth to take into consideration the facts in connection with the order of dismissal of the three assistant surgeons named above.

(No. 4050.)

From Sir *John Edgar*, K.C.I.E., C.S.I., Chief Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department; dated Calcutta, 20th December 1889.

Sir,

I AM directed, with reference to your No. 542, dated the 26th August 1889, to submit herewith memorials from assistant surgeons Asoke Krishna Shaha and Kali Krishna Bagchi, asking that they be exonerated from the charges brought against them and restored to service. As the memorials are very similar, it will be convenient to consider them together. Sir Steuart Bayley does not think it necessary in doing so to examine the question whether the assistant surgeons were guilty of dishonesty at the septennial examination in May last. The fault for which they were dismissed was grave insubordination, and the question of their behaviour at the examination was not under consideration when their disobedience to the orders of the Inspector General of Civil Hospitals was dealt with.

2. They give the following reasons for disobeying the order of Dr. Hilson, the Inspector General of Civil Hospitals, to submit to examination: (1) That Dr. Hilson's order was in contravention of the rules, and in excess of his authority; in this connection they refer to Circular Memorandum, No. 50, dated 15th September 1868. (2) That their disobedience was an enforced act of self-defence against an unjust accusation. Asoke Krishna Shaha adds that, as Dr. Hilson had addressed to Dr. Coates a series of questions insinuating that he had recourse to bribery and corruption in the examination, he could not submit to the indignity of an examination merely to test the truth of Dr. Hilson's suspicions. Asoke Krishna Shaha also urges, as an additional reason for disobeying Dr. Hilson's order, that it was offensive, as it imputed to him dishonesty and gross misconduct in connection with the septennial examination.

3. As regards the first point, the assistant surgeons also urge that Dr. Hilson should, if he suspected them of misbehaviour, have held an inquiry under Act XXXVII. of 1850. The circular on which they rely is altogether obsolete. It was published before assistant surgeons were provincialised under the orders of the Government of India, Home Department, No. 2, of January 1880; and at the time when it was issued the examining committee was convened by the Officer Commanding. When some of the assistant surgeons were provincialised, it was laid down in the Home Department's Resolution of the 31st August 1881 that assistant surgeons belonging to the provincial list should be subject to the orders of the Local Government in all matters, excepting as regards resignations and dismissals; and in a letter from the Surgeon General with the Government of India to the Surgeon General, Bengal, No. 727, dated 6th April 1881, it was laid down that assistant surgeons should be examined under arrangements to be made by the local Surgeon General, now designated Inspector General of Civil Hospitals. It thus appears the assistant surgeons are in error in quoting the circular of 1868 as laying down the rules by which the Inspector General of Civil Hospitals has to be guided in dealing with the septennial examinations. No rules have been prescribed; and, the conduct of examinations being left to the Inspector General of Civil Hospitals, it would require express rules to fetter his discretion in matters connected therewith. It may be noted here that the suggestion made by the assistant surgeons in their memorials, that they had been adjudged fit for promotion by competent authority, is incorrect, as the adjudication is finally made by the Inspector General of Civil Hospitals. With regard to their contention that if Dr. Hilson was not satisfied as to their behaviour at the examination he should have set on foot an inquiry under Act XXXVII. of 1850, it is, perhaps, hardly necessary to point out that Dr. Hilson had no power to set on foot such an inquiry, and that, even had he moved Government in the matter, an inquiry of this nature would certainly have been refused under the powers vested in Government by Section 25 of the Act.

4. As regards the second point, it does not appear clear how the assistant surgeons thought they could dispel an unjust imputation by refusing to submit to an examination which would have shown whether it was justified or not. It is possible indeed, supposing the charges against them had been unfounded, that they might, acting on the spur of the moment, incensed by a charge they knew to be utterly groundless, have foolishly resented it and refused to clear themselves of the charge. In this case, however, they had time to reflect. They had already been called on once to submit to examination, and it appears clear from paragraph 14 of his memorial that Aushoke Krishna Shaha, at all events, was aware before the 26th of June, the day fixed for the second examination, of the reasons which had induced Dr. Hilson to issue the order.

5. One of the reasons given by Asoke Krishna Shaha for disobeying the order is that its terms were offensive, inasmuch as it imputed dishonesty and gross misconduct, while it showed a want of common consideration on Dr. Hilson's part. The assistant surgeon omits to notice that Dr. Hilson did not record his reasons until induced to do so by the first refusal of the assistant surgeons to submit to examination. As Dr. Hilson explains, he sent his memorandum to Dr. Coates for communication to the assistant surgeons, thinking they might be under some misapprehension; and he worded his memorandum as inoffensively as was possible, consistent with making intelligible his motives for ordering the examination.

6. The present memorials display in a marked way the same spirit of insubordination, or, perhaps, it would be more correct to say, that total absence of any sense of discipline, which led to the dismissal of the assistant surgeons. Sir Steuart Bayley would have been ready to reconsider the question of the punishment to be inflicted on them had they shown any inclination to admit or express regret at their error; but their memorials, far from doing this, show that they maintain they were acting strictly within their rights, and as

matters

matters stand the Lieutenant Governor can see no ground for taking a lenient view of their case.

I have, &c.
(signed) *John Edgar*,
Chief Secretary to the Government
of Bengal.

To His Excellency the Most Noble *Henry Charles Keith Petty Fitzmaurice*, Marquess of *Lansdowne*, G.M.S.I., G.C.M.G., G.M.I.E., &c., &c., Viceroy and Governor General of India in Council.

The humble Memorial of *Asoke Krishna Shaha*, late House Surgeon, Medical College Hospital, Calcutta,

Most respectfully sheweth,—

1. THAT your Excellency's memorialist, having completed 14 years' service under Government in the Medical Department, applied for, and received, permission to appear at the septennial examination for promotion held in May 1889 under the standing orders of Government.

2. That the said examination, your Excellency's memorialist has reason to believe, from information received from the examiners, that he successfully passed in all the subjects of examination, both *vivâ voce* and written.

3. That on the 17th June 1889 your Excellency's memorialist received a memorandum from Brigade Surgeon J. M. Coates, M.D., Principal, Medical College, Calcutta (*vide* Appendix A.), directing him to hold himself "in readiness for a written re-examination any day he might be called for;" and that on the 19th June he received a further memorandum from the said officer (*vide* Appendix B.), ordering him "to appear for his promotion examination at the large college theatre on the following day at 12 o'clock."

4. That your Excellency's memorialist was quite surprised at receiving the last-mentioned order, and immediately on receipt thereof applied to Dr. Coates for information as to the reason of his being called upon to undergo another promotion examination, when he had already, in May last, successfully passed the same.

5. That on the 25th June 1889, apparently in reply to his said application, your Excellency's memorialist received an order from Dr. Coates (*vide* Appendix C.), written under instructions from Dr. A. Hilson, Inspector General of Civil Hospitals, Bengal, to call at his (Dr. Coates') office the following day at noon.

6. That, in compliance with the said order, your Excellency's memorialist waited upon Dr. Coates at the appointed hour, when that officer read to him and two other examinees who had been similarly ordered to attend, a memorandum from Dr. Hilson (*vide* Appendix D.), stating that their written answers to the professional questions put to them at the last septennial examination "did not appear to the Inspector General to represent accurately their own knowledge of the subjects of examination," and further directing them to reassemble and answer a few questions which he (Dr. Hilson) had drawn up and asked Dr. Coates to put to them.

7. That, thereafter, Dr. Coates, on behalf of Dr. Hilson, called upon your Excellency's memorialist to state whether he was willing or not to undergo the said re-examination. As the reasons given for the course adopted by Dr. Hilson appeared to your Excellency's memorialist to seriously compromise his character, Dr. Coates was asked to kindly explain what Dr. Hilson meant by the passage in his memorandum, quoted in the preceding paragraph, whereupon Dr. Coates said that there could be no doubt that Dr. Hilson suspected foul play at the septennial examination held in May last.

8. That your Excellency's memorialist then asked Dr. Coates for a day's time, and, on this being refused, for a couple of hours' time, to enable your Excellency's memorialist to consider the answer he should give; but even this small concession was denied to him, and he was required, then and there, to give his answer. In these circumstances, deeply pained by Dr. Hilson's unjust suspicions and want of common consideration, your Excellency's memorialist expressed his unwillingness and inability to comply with an order couched in terms that greatly wounded his susceptibilities, by casting an undeserved imputation on his character. He begged at the same time to be permitted to submit a written explanation in defence of his refusal to Dr. Hilson, and he (your Excellency's memorialist) further begged that the Inspector General would be pleased to postpone any orders on the case pending the submission of of such explanation.

9. That, unfortunately, the said request of your Excellency's memorialist was not acceded to, and on the 27th June Dr. Hilson telegraphed to Dr. Coates to suspend your Excellency's memorialist from all duty. The order of suspension was, however, not communicated to him till the 29th June, when he was directed to submit any explanation he might wish to offer (*vide* Appendix E.). It is, of course, for the Government to decide whether, in suspending a gazetted officer, without previously obtaining its orders in that behalf, Dr. Hilson did not act contrary to the rule laid down in paragraph 6 of the honourable Court of Directors' Despatch, No. 42, dated 6th August 1851. But your Excellency's memorialist may be permitted to remark that, in the present case, punishment preceded the defence, Dr. Hilson having, it would seem, from his precipitate action, already committed himself to a decision adverse to your Excellency's memorialist.

10. That on the 2nd July 1889 your Excellency's memorialist submitted the said explanation (*vide* Appendix F.), in which, while regretting the unhappy necessity that had forced him to assume an attitude which was not in consonance to the wishes of his official superiors, he excused his conduct on the ground of the re-examination he had been asked to undergo, after being adjudged fit for promotion by competent authority, not being warranted by the rules of the Department, and also because it seemed to him compliance with Dr. Hilson's order, impeaching, as it unjustly did, the honesty of your Excellency's memorialist in connection with the septennial examination, would practically amount to self-condemnation, which it was not obligatory on him to incur.

11. That with feelings of deep mortification your Excellency's memorialist received, on the 3rd September 1889, under docket from Dr. Coates, orders of the Government of India, Home Department, No. 542, dated the 26th August 1889 (*vide* Appendix G.), dismissing him from the service of Government "for wilful disobedience of the orders of the head of his Department." Apprehending that the real merits of his case have been overlooked, and the order of dismissal is the result of an erroneous view thereof, he ventures most respectfully to approach your Excellency with this memorial, in the humble hope that his case will be kindly reconsidered for the reasons set forth below.

12. That the standing orders on the subject of the septennial examination of assistant surgeons for promotion to higher grades are contained in Government of India, Home Department's No. 3537, dated 31st August 1868, No. 2158, dated 10th May 1869, and No. 480, dated 13th October 1883, and in Circular Memorandum, No. 50, of 15th September 1868, and No. 19, of 19th October 1880, issued by the head of the Medical Department. The examinations are held bi-annually on the 1st May and 1st November, and the procedure laid down is as follows:—

CIRCULAR MEMORANDUM, No. 50, of 15th September 1868.

"It having been decided by the Government of India, upon a representation from this office, that for the future sub-assistant surgeons shall be examined for promotion to the higher grades on the completion of the seventh and fourteenth years of their service, by questions to be prepared by the professors of the Medical College,

College, in their own hand, the Deputy Inspector General of the —— Circle is requested to be good enough to call upon each sub-assistant surgeon serving in his division, to give him early information of the approaching expiry of the period when he should present himself for examination.

"The Deputy Inspector General will then transmit the sub-assistant surgeon's name to this office, when the Principal of the Medical College will be instructed to request the professors of the respective subjects of examination to prepare the necessary questions. These will then be forwarded under the seal of the Principal to the Deputy Inspector General, who will transmit them (unopened) with his docket, to the president of the examining committee, which will be convened (as usual) under the orders of the officer commanding. The papers will be opened by the president of the committee, in whose presence the answers will be written by the candidate. The questions, together with the replies, will be returned to the Deputy Inspector General (who will forward them to the Principal of the Medical College), together with the result of the committee's own *vivâ voce* examination of the candidate. It is expected that the committee will satisfy itself in this way of the candidate's general intelligence, and report accordingly.

"Should the report of the professors and of the examining committee be favourable, the promotion of the sub-assistant surgeon will be notified in Government orders, and he will receive the salary of his new rank from the day succeeding the date on which he may have completed his last septennial period.

"Should the report of the professors and of the examining committee on the other hand be unfavourable, the sub-assistant surgeon will continue in the lower rank and on its allowances, for the period for which the committee may deem fit to remand him to his studies, and the more diligent discharge of his duties.

"Should the sub-assistant surgeon still fail, at the close of that probationary period, to afford to the examining committee and the professors satisfactory proof of proficiency and diligence, his case will be submitted in the manner prescribed in Rule 8 (Bengal Medical Regulations, Schedule XL.), for the consideration and orders of Government, as to his removal or otherwise from the rank of sub-assistant surgeon, or from the public service."

13 That it will be seen from the above procedure that only the professors of the Medical College are empowered to frame questions for the septennial examination, and they and the examining committee are alone competent to decide on the fitness of an examinee for promotion. It is not competent, therefore, to any other authority to impeach their decision, to frame questions for purposes of a re-examination, or to require any successful examinee to undergo the same. To prevent the possibility of interference with the examination, or with the constituted body of examiners, it is laid down that the local head of the medical department, on receiving the questions prepared by the professors of the Medical College under the seal of the Principal "will transmit them (unopened) with his docket to the president of the examining committee," and in like manner all his subsequent intervention is restricted to the function of merely forwarding papers till the assistant surgeon is declared fit for promotion. Hence, your Excellency's memorialist submits, Dr. Hilson's action in over-ruling the decision of the examining committee, in framing a fresh set of questions himself, and in requiring your Excellency's memorialist to answer them, under the circumstances hereinbefore stated, was clearly irregular and in excess of his authority.

14. That Dr. Hilson's order being in contravention of the standing rules and in excess of his authority, your Excellency's memorialist humbly submits that it was not obligatory on him to comply therewith. The order was further characterised, as has been already mentioned, by a most objectionable feature, in that it imputed to one holding high certificates of honour in the several subjects of examination, dishonesty and gross misconduct in connection with the septennial examination; and this consideration, coupled with the fact that Dr. Hilson had addressed a series of questions to the Principal of the Medical College insinuating that your Excellency's memorialist had recourse to bribery and corruption in order to ensure a successful result at the said examination, rendered it impossible for him to submit to the indignity of undergoing another

 ordeal,

ordeal, intending to merely prove the justice or otherwise of Dr. Hilson's personal suspicions on that point. Besides, even if your Excellency's memorialist underwent the said ordeal, his success or failure at the same would, he humbly submits, be no proof of his guilt or innocence, which could only be established, not on such haphazard principles, but by the testimony, favourable or otherwise, of the officers charged with the duty of conducting the septennial examination.

15. That your Excellency's memorialist craves leave to solicit that the said questions, together with the replies of the Principal of the Medical College and of the other officers concerned, may be called for to enable your Excellency to see that every precaution was taken and every safeguard provided to ensure the integrity of the said examination. He is also firmly persuaded that your Excellency will find therein sufficient justification of his conduct to entitle him to a complete exoneration from the charge of "wilful disobedience" of the orders of his departmental chief; for it will be seen that his disobedience was an involuntary or rather enforced act of self-defence against an unjust imputation, which, as a public servant conscious of his own rectitude, and especially as a member, however humble, of a most honourable profession, he could not by any means allow to rest upon his character.

16. That if, rightly or wrongly, Dr. Hilson really believed that your Excellency's memorialist was guilty of culpable misbehaviour at the septennial examination, the proper course, he respectfully submits, which that officer should have adopted, was to set on foot an inquiry under Act XXXVII. of 1850 for regulating inquiries into the behaviour of public servants not removable without the sanction of Government. But, either from impatience of delay, or possibly from ignorance, but actuated, doubtless, by an excessive zeal for the public interests, Dr. Hilson thought proper to assume the responsibility of making such inquiry himself, thereby constituting himself at once prosecutor and judge; but he failed to conduct the inquiry in judicial form, and, indeed, in strict conformity with the rules prescribed by Government, inasmuch as the whole of the proceedings were conducted by correspondence from Darjeeling, and your Excellency's memorialist was not brought before him in person in accordance with the principle recognised in paragraph 6 of the Bombay Government's Resolution No. 7170, dated 16th October 1883, circulated to the Local Government with Home Department's No. 50—1682, dated the 13th November 1883.

17. That the informality of the said inquiry held by Dr. Hilson misled your Excellency's memorialist into thinking that nothing very serious was intended beyond, perhaps, a mere reprimand or a warning to him; and hence he did not enter into his defence so fully as he should have otherwise done in the explanation that he submitted on the 2nd July (*vide* paragraph 10 of this memorial), but confined himself to a respectful statement of the motives which had influenced him in declining to undergo the re-examination ordered by Dr. Hilson. Unfortunately this insufficient explanation was taken for his full and complete defence, and thus, judgment went against him as it were by default.

18. That your Excellency's memorialist is fully sensible that it is the duty of public servants to yield loyal and implicit obedience to their official superiors; but he is equally persuaded (and this will be conceded by the most rigid disciplinarian) that even the humblest servant of Government has the right of refusing compliance with unlawful orders, and of protecting himself against unjust attacks on his character. Your Excellency's memorialist, therefore, respectfully submits that he was within his rights in acting as he did; and he further submits that, while public interests demand the exemplary repression of breaches of discipline, the effect of encouraging an unworthy spirit of blind obsequiousness in the lower ranks of the public service must, by demoralising them, be ultimately injurious to those interests.

19. That, in preparing this appeal, your Excellency's memorialist has laboured under the disadvantage of not knowing fully the case against him as reported by Dr. Hilson, his applications for a copy of that officer's report having been refused, both by Dr. Hilson and the Local Government; and he has, therefore, confined his observations mainly to the charge of wilful disobedience of the orders of superior authority. He understands, however, that Dr. Hilson has

has suggested that some of the answers given by your Excellency's memorialist to the written questions put to him at the septennial examination were unfair reproductions from books. In reply to this he would merely remark that if any of the answers embodied the language of the text books, they prove, not his dishonesty or foul play at an examination conducted under proper safeguards, but diligence and close application on his part in mastering the text-books in question.

20. That the rules laid down by Government with the view of safeguarding the interests of its Indian servants against the exercise of caprice and passion, severity and indignity on the part of their European superiors, distinctly enjoin on the latter the duty of showing forbearance and a just consideration towards the former. The rules further provide that when charges are brought against an official, not only the evidence supporting those charges, but the "motives which are supposed to have influenced him," should be taken into consideration; and that "a good character and acts of good service would stand subordinates in real stead when their conduct is exposed to question." Your Excellency's memorialist, however, deeply regrets to observe that, in dealing with his case, not only was the motive which had influenced him, as disclosed in his explanation of 2nd July not taken into account, but his claims to consideration on account of his good character and excellent service were entirely ignored.

21. That your Excellency's memorialist ventures to submit, for your Excellency's kind perusal, a brief statement of his service (*vide* Appendix H.), from which it will be seen that in the service of the State he spent some years in Port Blair and Nicobar, far away from home and civilized society, regardless of caste prejudices and all fear of social ostracism. On a more recent occasion, he was posted as medical officer to His Honour the Lieutenant Governor and suite on their river tour through the interior; but although suffering from fever and rheumatism at the time, and unable to get on board the state yacht "Rhotas" without assistance (a fact noticed by his Honour himself at the time) he readily and cheerfully accepted the post under a strong sense of duty. He may be also permitted to mention that, during his fourteen years' service he was continually in harness, and never had throughout that period any leave whatever beyond two months' privilege leave in 1878 This humble record of a faithful service will, he trusts, show your Excellency that he has always been inspired by a genuine spirit of loyalty to constituted authority; and if, in one unhappy instance, he departed from his usual line of conduct, that was due, he respectfully submits, to circumstances over which he had no control.

22. That Government has laid it down as an established principle, "that when persons are appointed to permanent situations in any department, they should not be dismissed upon light grounds. Fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace meet with their appropriate punishment in dismissal." But your Excellency's memorialist exceedingly regrets to observe that the heavy punishment of dismissal has been inflicted on him not for any proved moral delinquency, but simply for an act involving an enforced breach of discipline, as to the culpability of which considerable divergence of opinion exists.

23. That your Excellency's memorialist ventures most respectfully to appeal to your Excellency to consider the grave consequences to a person in his position of his dismissal from the service of Government with an undeserved stigma attaching to his character. It will not only deprive him of the fruits of a long and honourable service by excluding him from the pension to which, under the beneficent rules of Government he is already entitled, but operate as a serious bar to his earning his livelihood by the practice of his profession; for the public would scarcely feel inclined to repose confidence in a medical man whom the Government has thought proper to remove from its service with disgrace.

24. That your Excellency's memorialist humbly but most earnestly prays that, on view of the case as above set forth, your Excellency will be graciously pleased to exonerate him from the charge brought against him,

and restore him to the service in which the best part of his life has been honourably spent.

And your Excellency's memorialist as in duty bound will ever pray.

(signed) *Asoke Krishna Shaha.*

Calcutta, 10, Radha Madhub Shahas Lane,
Chorebagan, 26 November 1889.

APPENDIX.

(A.)

MEMORANDUM No. 271, dated Medical College, 17 June 1889.

ASSISTANT Surgeon Asoke Krishna Shaha is directed to hold himself in readiness for a written re-examination any day he is called for.

J. M. Coates, M.D.,
Principal, Medical College.

(B.)

MEMORANDUM No. 283, dated Medical College, Calcutta, 19 June 1889.

UNDER instructions from the Inspector General of Civil Hospitals, Bengal, Assistant Surgeon Asoke Krishna Shaha is directed to appear for his promotion examination at the large college theatre to-morrow at 12 o'clock.

J. M. Coates, M.D.,
Principal, Medical College.

(C.)

MEMORANDUM No. 314, dated Medical College, 25 June 1889.

UNDER instructions from the Inspector General of Civil Hospitals, Bengal, Assistant Surgeon Asoke Krishna Shaha is directed to call at my office to-morrow at noon.

J. M. Coates, M.D.,
Principal, Medical College

(D.)

MEMORANDUM, dated Darjeeling, 22 June 1889. *See* page 7 of this Return.

(E.)

From Deputy Surgeon General *A. Hilson*, M.D., Inspector General of Civil Hospitals, Bengal, to Brigade Surgeon *J. M. Coates*, Principal, Medical College, Calcutta; No A., dated Darjeeling, 27 June 1889.

I HAVE the honour to acknowledge the receipt of your telegram of the 26th instant, to which I replied on the 27th as follows:—Your telegram of yesterday. Suspend at once from all duty and until further orders Assistant Surgeons Kali Krishna Bagchi, Asoke Krishna Shaha, and Pratap Chandra Kerr, relieving them by supernumerary assistant surgeons.

2. I beg

2. I beg to request you will now call upon Assistant Surgeons Kali Krishna Bagchi, Asoke Krishna Shaha, and Pratap Chandra Kerr to give any explanation they may have to offer for having wilfully disobeyed an order of the Inspector General of Civil Hospitals, communicated to them through you, calling upon them to answer certain questions which he had sent to you in order to test their professional knowledge.

Endorsed by the Principal, Medical College, Calcutta, No. 340, dated Calcutta 29 June 1889.

Copy forwarded to Assistant Surgeon Asoke Krishna Shaha for any explanation he may wish to offer.

(F.)

From Assistant Surgeon *Asoke Krishna Shaha* to the Principal, Medical College, Calcutta, dated Calcutta, 2 July 1889. *See* page 9 of this Return.

(G.)

From *J. P. Hewett*, Esq., Under Secretary to the Government of India, Home Department, to the Chief Secretary to the Government of Bengal; No. 542, dated Simla, 26 August 1889. *See* page 11 of this Return.

(H.)

SYNOPSIS of Service of Assistant Surgeon *Asoke Krishna Shaha.*

Admitted into the service 1st May 1875. On supernumerary duty till 27th December 1875 in the Campbell Hospital, Calcutta. In temporary charge of Doolie Charitable Dispensary (Pubna) from 28th December 1875 to 28th March 1876. Resident medical officer, Campbell Hospital, from 1st April 1876 to 31st March 1878. Privilege leave from 2nd April 1878 to 31st May 1878. On duty at the Medical College Hospital from 1st June 1878 to September 1878. Medical charge, Demagree, Chittagong Hill Tracts, from 2nd October 1878 to 1st January 1879 On supernumerary duty, Medical College Hospital, from 21st January 1879 to 21st September 1879. In charge of Cutwa Charitable Dispensary and Lock-up from 25th September 1879 to 20th January 1880. On duty at the Mayo Native Hospital from 26th January 1880 to 15th April 1881. Services placed at the disposal of Chief Commissioner Andaman and Nicobar, and posted as 3rd medical officer, Port Blair, from 21st May 1881 to 10th September 1881, on 250 rupees. Officiating 2nd medical officer, 11th September 1881 to 10th December 1881, on 450 rupees. Reverted to 3rd medical officer from 11th December 1881. Promoted to 2nd grade on 1st May 1882, on 375 rupees. Continued as medical officer, Port Blair and Nicobar, in that grade till 1st January 1886. On duty at the Medical College Hospital. Appointed house physician to the 1st Physician, Medical College Hospital, in March 1886. Posted as medical officer to his Honour the Lieutenant Governor and suite on their river tour in 1887. Held medical charge of the civil station of Julpaiguri from 18th September 1887 to 22nd December 1887. Appointed house surgeon to the 1st Surgeon, Medical College Hospital, in January 1888, and continued till 30th June 1889.

To His Excellency the Most Noble *Henry Charles Keith Petty Fitzmaurice*, Marquess of Lansdowne, G.M.S.I., G.C.M.G., G.M.I.E., &c., &c., Viceroy and Governor General of India in Council.

The humble Memorial of *Kali Krishna Bagchi*, late Resident Surgeon, Park Street Dispensary, Calcutta.

Most respectfully sheweth,

1. THAT your Excellency's memorialist having completed seven years' service in the Government Medical Department, appeared, under the standing orders of Government, at the septennial examination for promotion of assistant surgeons, held in May 1889, in the premises of the Calcutta Medical College, under the presidency of Brigade Surgeon J. M. Coates, M.D., Principal of the said College.

2. That your Excellency's memorialist has reason to believe that he passed the said examination successfully; but, for some reason or other, Dr. A. Hilson, Inspector General of Civil Hospitals, Bengal, suspected the integrity and fairness thereof, and addressed a series of questions to the Principal, insinuating misconduct against the examinees, amongst others to your Excellency's memorialist. The replies of the Principal are understood to have been to the effect that every safeguard had been provided by him against foul play, and the examination conducted (as it was in fact) under adequate supervision, precluding any chance of tampering on the part of the examinees.

3. That your Excellency's memorialist nevertheless received, on the 17th June, a memorandum from Dr. Coates directing him "to hold himself in readiness for a written re-examination any day he might be called for;" and this memorandum was followed by another, dated the 19th June, ordering him "to appear for his promotion examination at the large college theatre," on the 20th at 12 o'clock. On your Excellency's memorialist representing that he had already passed the said examination in the preceding May, he received an order, dated the 25th June, from Dr. Coates, directing him to call at his (Dr. Coates') office the following day at noon.

4. That, in obedience to the said order, your Excellency's memorialist called at Dr. Coates' office at the appointed time, when the following order from Dr. Hilson was read to him and two other examinees:—

"MEMORANDUM by the Inspector General of Civil Hospitals, Bengal, dated Darjeeling, 22 June 1889 (to be read to Assistant Surgeons *Kali Krishna Bagchi*, *Asoke Krishna Shaha*, and *Pratap Chandra Kerr*). *See* page 7 of this Return.

Dr. Coates then asked your Excellency's memorialist to state whether he was willing or not to undergo the said re-examination, whereupon he inquired what Dr. Hilson meant by saying that the written answers of the above-named examinees did not appear to him "to represent accurately their own knowledge of the subjects of examination;" and the reply was to the effect that Dr. Hilson doubtless meant that there was foul play at the septennial examination. Your Excellency's memorialist then asked for a little time to enable him to consider his answer, but this was refused, and he was then reluctantly obliged to give an answer in the negative. At the same time, however, he requested that he might be permitted to submit a written explanation to Dr. Hilson, of the motives which had influenced him in taking that step.

5. That, on the 28th June, Surgeon-Major R. C. Sanders, M.D., Superintendent of Mayo Native Hospitals, informed your Excellency's memorialist that, under Dr. Hilson's instructions, he had to perform the painful task of suspending your Excellency's memorialist from all duty, adding, however, that the question of the retention of your Excellency's memorialist as resident surgeon, Park-street Dispensary, was under the consideration of the governors of the

said

said hospitals. Subsequently, on the 29th June, he also received, under Dr Coates' endorsement, the following order from Dr. Hilson:—

"From Deputy Surgeon General *A. Hilson*, M.D., Inspector General of Civil Hospitals, Bengal, to the Principal Medical College, Calcutta, No. A., dated Darjeeling, 27 June 1889." *See* page 20 of this Return.

6. That, on the 2nd July, your Excellency's memorialist submitted his explanation (*vide* Annexure I.), in which he stated that, on account of the unjust and undeserved imputation on his character contained in Dr. Hilson's order, he could not, without deep self-humiliation, comply therewith; but at the same time he expressed his perfect willingness to submit to any test that might be imposed upon him, provided such test was ordered on other grounds than the objectionable ones on which Dr. Hilson's order had been based. He remained, however, in charge of the Park-street Dispensary till relieved on the 29th July.

7. That, unfortunately for your Excellency's memorialist, his explanation was disregarded, and on the 1st September, under orders of the Home Department, No. 542, dated the 26th August 1889 (*vide* Annexure II.), he was dismissed from the service of Government for "wilful disobedience of the orders of the head of his Department." As the order of dismissal seems to have been made under a misconeption of the facts of the case, he ventures to solicit a reconsideration of the same on the following grounds.

8. That your Excellency's memorialist respectfully submits that, in overruling the decision of the examining committee, in framing a set of questions, and in requiring your Exeellency's memorialist to undergo a re-examination after he had passed his septennial examination, Dr. Hilson exceeded his authority, his proceedings in these respects being contrary to the Standing Orders of Government (*vide* Annexure III). Under these Orders, the control of the septennial examinations, it will be seen, is vested only in the examining committee, and the local head of the Department is forbidden even to open the cover containing the questions framed by the professors of the Medical College, much less to initiate an examination himself in the way of testing the decision of the constituted body of examiners. It is also a question for the Government of India to decide whether, under the existing regulations, it was at all competent to Dr. Hilson to suspend your Excellency's memorialist "from all duty" without first obtaining the sanction of that Government.

9. That, if the above view of the matter be correct, then your Excellency's memorialist humbly submits that the charge of wilful disobedience of the orders of his departmental chief cannot be justly sustained against him. Great as is the obligation of a public servant to yield implicit obedience to his official superiors, his obligation to observe with strict fidelity, and, so far as it lies in his power, to maintain the integrity of, the orders of Government, is, your Excellency's memorialist submits, infinitely greater; and he, therefore, relies on this widely recognised principle for his justification in not complying with an order of his official superior, which appeared to him to be in direct conflict with the orders of Government.

10. That your Excellency's memorialist entirely denies having had recourse to any improper means to ensure success at the septennial examination, and he humbly solicits a reference on this point to the principal and professors of the Calcutta Medical College, whose evidence, by proving the guilt or innocence of the examinees, can only establish the justice or otherwise of Dr. Hilson's order of the 22nd June. Meanwhile, your Excellency's memorialist respectfully craves leave to submit, for your Excellency's kind perusal, copies of a few of his testimonials (*vide* Annexure IV.) showing the estimation in which he is held by some of the most distinguished officers of the Department. These testimonials, together with his academic honours (which may be ascertained by a reference to the authorities of the Calcutta University) will also show your Excellency whether his professional attainments are so poor, indeed, as to have rendered it necessary for him to resort to any unworthy means for passing a comparatively easy examination.

 11. That

11. That if Dr. Hilson really believed that there was foul play at the septennial examination, his proper course, your Excellency's memorialist most humbly submits, was either to have instituted a departmental inquiry in judicial form, or to have set in motion Act XXXVII. of 1850. Dr. Hilson did, indeed, institute an inquiry, but it was informal, because conducted, not on the spot as is required by the rules, but by correspondence from Darjeeling, and it was, moreover, open to the grave objection, that the inquiring officer, that is, Dr. Hilson himself, was both prosecutor and judge; and hence there was no guarantee that his judgment would be absolutely free from bias, prejudice, or passion, in conducting an inquiry which was the outcome of his own personal suspicions. The result was the order of the 22nd June, prescribing a singular mode of trying a supposed moral delinquency by a professional ordeal. The order, your Excellency's memorialist humbly submits, was a two-edged sword cutting both ways; if he failed to comply with it on account of its objectionable character, he would be held guilty of a breach of discipline; if, on the contrary, he submitted thereto, his submission would practically amount to a confession of guilt; to an admission of the supposed misconduct that constituted the ostensible basis of the order. In this dilemma he felt it to be his duty, both as a man and as a member of a most honourable profession, to decline complying with the order; and in doing so he was firmly persuaded that his action would meet with the generous forbearance of Government, seeing that it has always recognised the right even of its meanest servant to defend himself against an imputation on his character.

12. That your Excellency's memorialist observes with deep sorrow and mortification that, in dealing with his case, not only the motive which had influenced him, an important element in the case, but his good character and good service have not been taken into account, although Government itself has ruled that these should stand public servants "in real stead, when their conduct is exposed to question."

13. That your Excellency's memorialist humbly submits that, even on the most unfavourable view of his conduct, his fault, if any, was but an enforced act of insubordination, or at worst, an error of judgment due to inexperience, and therefore it did not merit the extremely severe punishment of dismissal from the public service, usually reserved for "fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace."

14. That your Excellency's memorialist ventures to appeal most earnestly to your Excellency to consider the serious consequences to him of his summary dismissal from the service of Government. It not only excludes him from the benefits and advantages that are guaranteed by Government to those who enter its service, but sends him forth into the world with a deep brand of disgrace on his character, thereby seriously injuring his prospects of success in the practise of his profession.

15. That your Excellency's memorialist most humbly prays that, upon reconsideration of his case as above set forth, your Excellency will be graciously pleased to absolve him from blame, and to order his restoration to the service of Government, to which he so long belonged with every credit to himself.

And your Excellency's memorialist as in duty bound will ever pray.

(signed) *Kali Krishna Bagchi*, M.B.

Calcutta, 36, College-street,
3 December 1889.

ANNEXURE.—(I.)

From Assistant Surgeon *Kali Krishna Bagchi* to the Principal, Medical College; dated Calcutta, 2 July 1889. (*See* page 7 of this Return.)

(II.)

From *J. P. Hewett*, Esq., Under Seretary to the Government of India, Home Department, to the Chief Secretary to the Government of Bengal; No. 542, dated Simla, 26 August 1889. (*See* page 11 of this Return.)

(III.)

CIRCULAR MEMORANDUM No. 50 of 15 September 1868. (*See* page 16 of this Return.)

(IV.)

Babu Kali Krishna Bagchi began medicine in 1877; got my medal and took other certificates of honour. He passed in 1882 and took his degree of M.B. Since then he has been five years in the Medical College Hospital as house physician to me and as ophthalmic house surgeon. He has held the Berhampore and North Suburban Dispensary charges, and under all has worked willingly and admirably. Dr. Hilson gave him exceptional praise in that, both in number and character, the operations he performed were far beyond any among the assistant surgeons of Bengal. Mr. Bagchi has thus had the best training possible, and proved his efficiency in all the charges he has held. No more satisfactory worker has been under me in all my time at this college. I therefore strongly recommend him for an appointment in one of the Mayo Institutions in Calcutta, where there is a real field for such practical qualities as he possesses, and to which I feel sure he will do all the credit that can be required.

Medical College, Calcutta,
16 January 1889.

J. M. Coates, M.D.,
Principal, Medical College.

I have known Assistant Surgeon Kali Krishna Bagchi both as a student and later on as a house surgeon in the Medical College Hospital. I thus have had ample opportunity of becoming acquainted with his work and character. It affords me much pleasure to be able to state that the conduct, industry, and qualifications of Assistant Surgeon Bagchi have all along been superior. He has a thorough knowledge of his profession, and from his long experience in the hospital has had unusual opportunities of practical work. He can, therefore, be depended on as qualified to fill with credit any medical post.

O. C. Raye,
Calcutta, 17 January 1889. Professor of Anatomy.

Dr. Kali Krishna Bagchi is known to me as a good student and competent medical practitioner. I have much pleasure in testifying to his character and attainments.

K. McLeod, M.D., F.R.C.S.E.

Calcutta, 16 January 1889.

Assistant Surgeon Kali Krishna Bagchi, M.B., has been known to me ever since he was a student at the Medical College Hospital. He held the appointments of house surgeon in the ophthalmic wards, and house physician, and has thus had considerable professional experience. Lately he has been serving under me as officiating medical officer to the North Suburban Hospital at Cossipore, and has discharged his duties very satisfactorily. He is well qualified to hold the charge of any municipal or other dispensary, and I can recommend him for any such appointment without hesitation.

J. F. P. McConnell, M.D.,
Calcutta, 16 January 1889. Civil Surgeon, 24-Pergunnahs.

From Sir *John Edgar*, K.C.I.E., C.S.I., Chief Secretary to the Government of Bengal, to the Secretary to the Government of India; No. 4153 P., dated Calcutta, 24 December 1889.

In continuation of the letter from this office No. 4050, dated the 20th instant, I am directed to submit, for the orders of the Government of India, the accompanying memorial addressed to His Excellency the Viceroy and Governor General by Babu Pratap Chandra Kerr, late assistant surgeon in charge of the Jiagunge Dispensary in Moorshedabad, praying for restoration to the service of Government. I am to say that the remarks made by the Lieutenant-Governor in submitting the memorials of the two dismissed assistant surgeons, Asoke Krishna Shaha and Kali Krishna Bagchi, apply generally to the present case.

To His Excellency the Most Noble *Henry Charles Keith Petty Fitzmaurice*, Marquess of Lansdowne, G.M.S.I., G.C.M.G., G.M.I.E., &c., &c., Viceroy and Governor General of India in Council.

The humble memorial of *Pratap Chandra Kerr*, late assistant surgeon in charge of Jiagunge Dispensary, Moorshedabad.

Most respectfully sheweth,

1. That your Excellency's memorialist appeared at his first septennial examination held in the Calcutta Medical College in May 1889, and believes he passed the same with success.

2. That on the 18th of June your Excellency's memorialist was directed by the Civil Surgeon of Moorshedabad to proceed at once to Calcutta to report himself to Brigade Surgeon J. M. Coates, M.D., Principal of the Medical College. This he did on the 19th, when he was verbally ordered by Dr. Coates to appear at a written examination to be held at the large College Theatre on the 20th at 12 o'clock. Having already passed his septennial examination, he was naturally surprised at the call, and asked the reason thereof. On the 25th June he received an order directing him to call at Dr. Coates' office the following day at noon. He waited upon Dr. Coates at the appointed time, when that officer read to him and two other examinees the following order from the Inspector General of Civil Hospitals, Bengal:—

"Memorandum by the Inspector General of Civil Hospitals, Bengal, dated Darjeeling, 22 June 1889. (To be read to Assistant Surgeons *Kali Krishna Bagchi*, *Asoke Krishna Shaha*, and *Pratap Chandra Kerr*.) (*See* page 7 of this Return.)

3. That whereupon Dr. Coates was asked to kindly explain what the Inspector General meant by saying that the answers of the examinees did not appear to him "to represent accurately their own knowledge of the subjects of examination," and the reply was that there could be no doubt that the Inspector General meant that there was foul play at the septennial examination. Your Excellency's memorialist was then pressed to state whether he was willing or not to undergo the re-examination. No time was allowed him to consider his answer. As the grounds of the Inspector General's order appeared to your Excellency's memorialist to involve an impeachment of his character, he was reduced to the painful necessity of expressing his inability to comply with the order. He, however, solicited permission, along with the other examinees, to submit an explanation of his conduct to the Inspector General.

4. That on the 29th June your Excellency's memorialist received the following order from the Inspector General, under Dr. Coates' docket:—

"From Deputy Surgeon General *A. Hilson*, M.D., Inspector General of Civil Hospitals, Bengal, to the Principal, Medical College, Calcutta, No. A., dated Darjeeling, 27 June 1889. (*See* page 20 of this Return).

5. That

5. That your Excellency's memorialist submitted his explanation on the 2nd July (hereto annexed) disclaiming all idea of wilful disobedience, and respectfully explaining that his unwillingness to undergo the re-examination was due to a solicitude for his character, as he feared that submission thereto would be practically acquiescing in the imputation which formed the basis of the order.

6. That your Excellency's memorialist, to his infinite mortification, received on the 23rd September, under an endorsement from the Civil Surgeon of Moorshedabad, Home Department orders No. 542, dated the 26th August, dismissing him from the service of Government for wilful disobedience of the orders of the head of his Department.

7. That your Excellency's memorialist most respectfully submits that he does not merit the severe punishment that has been meted out to him, inasmuch as he was within his rights in refusing to comply with an order that was based on an unjust suggestion of dishonesty on his part. He denies having used any improper means at the examination hall to secure a good result, and he is firmly persuaded that he will be borne out in this by the Principal of the Medical College and the guards under whose supervision the septennial examination was conducted. The Government has always generously conceded to its servants the right of defending themselves against imputations on their character; and as no opportunity of defending himself against the imputation of dishonesty was afforded to your Excellency's memorialist, he had no alternative but to make the step he did by way of a protest against the unfounded suspicion which had led to the issue of the order in question. That order, he humbly submits, was not warranted by the standing orders of Government regulating the septennial examination of assistant surgeons, as will be seen from Medical Department Circular No. 50 of 15 September 1868, given below:—

"CIRCULAR MEMORANDUM No. 50 of 15 September 1868.

(*See* page 16 of this Return.)

8. That under the above rules the control of the septennial examinations is vested only in the professors of the Calcutta Medical College and the Examining Committee, no other authority being empowered to interfere with those examinations. This being so, the inspector general's order was *ultra vires*, and your Excellency's memorialist submits that he was not bound to obey it as being a personal, instead of a constitutional order.

9. That your Excellency's memorialist ventures to submit that if he was mistaken in holding the standing orders of Government to be the substantive law of the department, binding alike on the highest and lowest officers belonging to it, his error was on the right side, and it was all the more entitled to forbearance, because, in the absence of anything in the rules to that effect, he had no means of knowing in what circumstances the head of his department could act beyond such law.

10. That your Excellency's memorialist most humbly submits that, in dealing with his case, the inspector general was influenced, at least unconsciously, by bias and passion arising from a sense of offended dignity. Under the influence of those feelings Dr. Hilson acted hastily and harshly; (1), in suspending your Excellency's memorialist before hearing his explanation; (2), in recommending his summary dismissal from the service of Government without taking into account the real motive of his conduct. That motive, as he has already shown, was a becoming regard for his own character, which he thought would be compromised by his submission to Dr. Hilson's order, and not, as that officer holds, a wanton spirit of defiance of constituted authority.

11. That your Excellency's memorialist craves leave to submit herewith copies of his certificates, from which it will be seen that his conduct as a public servant has always met with the approbation of his official superiors. The severe punishment of dismissal is ordinarily inflicted on public servants guilty of moral delinquencies, and as his fault, if any, does not come under the

category of moral offences, his punishment, he most humbly submits, is wholly unmerited.

12. That under these circumstances, your Excellency's memorialist most earnestly prays that your Excellency will be graciously pleased, in consideration of his good conduct and good service, to restore him to the service of Government.

And your Excellency's memorialist, as in duty bound, will ever pray.

Pratap Chandra Kerr.

Berhampore, 21 December 1889.

From Assistant Surgeon *Pratap Chandra Kerr* to the Principal, Medical College, Calcutta; dated Calcutta, 2 July 1889. (*See* page 8 of this Return.)

Certified that Assistant Surgeon Pratap Chandra Kerr served in the Shahabad District under my supervision for about three months. He performed his duties in a careful and entirely satisfactory manner.

J. O'Brien, M.D.,
Civil Surgeon.

Arrah, 16 February 1884.

Assistant Surgeon Pratap Chandra Kerr acted as my house surgeon for the 19 months during which I officiated as 2nd surgeon of the Medical College Hospital. It gives me much pleasure to testify to the care and ability with which he conducted his duties. He was at all times most attentive to the sick under his charge, and in all serious cases I found his watchful care of great help and value. I regard him as a thoroughly well-qualified and skilful surgeon and entirely trustworthy.

J. O'Brien, M.D.,
Officiating 2nd Surgeon,
Medical College Hospital.

Calcutta, 26 October 1885.

Babu Pratap Chandra Kerr, assistant surgeon, has been in charge of the duties of house surgeon, to the 2nd surgeon, Medical College Hospital, for the past two years. During that time I had daily opportunity of seeing his work and conduct. I have much pleasure in being able to testify to his care and attention. His practical knowledge of surgery is extensive, and he has performed some major operations skilfully in my presence. I have every confidence in recommending him as a painstaking and well-instructed officer.

O'Connell Raye,
2nd Surgeon, Medical College Hospital.

1 April 1886.

(No. 127.)

From *A. P. MacDonnell*, Esq., C.S.I., Secretary to the Government of India, to the Secretary, British Indian Association, Calcutta.

(Home Department.—Medical.)

Sir, Calcutta, 25 February 1890.

I AM directed to acknowledge the receipt of your letter, dated the 3rd December last, submitting, for the consideration and orders of his Excel-

lency

lency the Governor General in Council, a representation by the managing committee of the British Indian Association, regarding the dismissal of officers from the public service, with special reference to the case of the three assistant surgeons who have been recently dismissed the service for wilful disobedience of the orders of the head of the department to which they belonged.

Babu Kali Krishna Bagchi.
„ Pratap Chandra Kerr.
„ Asoke Krishna Shaha.

After recapitulating the orders on the subject of the dismissal of public servants, you say that the committee "do not desire to justify or even to extenuate the offence of wilful disobedience by a subordinate officer of the orders of his superior authority. The very machinery of administration would be at a standstill if a subordinate were suffered to decide on the rights of a question or act upon his own view of it in opposition to the views of the head of his department."

As regards the case of the three assistant surgeons, the committee on the information before them say that, with a view to get promotion to a higher grade, they volunteered to undergo the required examination, and the committee submit "that the assistant surgeons not having been told with reference to their representation that they should have in any case to pass the examination, there is what seems a most material defect in the elements which would constitute wilful disobedience of authority."

2. In reply I am to state, for the information of the association, that the Governor General in Council entirely adheres to the policy enunciated in the orders referred to in your letter under reply, but considers, as the Managing Committee apparently also does, that wilful disobedience of a direct order justifies dismissal.

3. In the case under notice, I am to say that the examination at which the assistant surgeons appeared was a compulsory and not a voluntary one, inasmuch as all assistant surgeons are required by Home Department Resolution No. 2—27-38, dated 23rd January 1884, to submit themselves for examination on the completion of the septennial periods of service, to test their fitness for advancement to the higher grades, and they become liable to dismissal from the service if they fail to pass this examination on the second opportunity.

The assistant surgeons appeared at the septennial examination held in May last, and, at the conclusion of the examination, their papers were sent to the Inspector General of Civil Hospitals, who in this matter represented the Government. The Inspector General of Civil Hospitals, having inspected the papers in question, doubted whether the assistant surgeons' professional knowledge as displayed in them was such as to justify him in recommending that they should be declared as having passed the examination, and he therefore, with a view to satisfying himself as to the true state of their knowledge, drew up a few more questions and sent them to the Principal of the Medical College in a sealed cover, with the request that the assistant surgeons might be called on to answer them. They, however, refused to submit to any further examination. The Inspector General thereupon sent a memorandum to the Principal of the Medical College, explaining his reasons for desiring to further test the knowledge of the assistant surgeons, and pointing out that it was a distinct order that they should answer the written questions which were to be put to them. The assistant surgeons still persisted in their refusal to submit to further examination, and the Inspector General then gave orders to suspend them from duty for wilful disobedience of orders, and called upon them to give any explanation they might have to offer for having wilfully disobeyed his order.

4. It will thus be seen that the assistant surgeons were distinctly told, before the submission of their representation, that they would have to undergo a further examination. It cannot be for a moment contended that the Government, acting in accordance with the principle laid down in the Resolution of the Home Department, dated 23rd January 1884, referred to above, was not competent to test the knowledge of the assistant surgeons in any way that it thought reasonable and proper; or that the assistant surgeons were not bound to comply with the orders given to them in that connection. The Inspector General of Civil Hospitals is the proper officer to give these orders on the part of the Government;

Government; and to orders given by him the assistant surgeons were bound to render immediate and unquestioning obedience. But they deliberately and persistently refused to obey, and in their explanations they advanced no facts or arguments which could excuse or palliate their conduct. They were accordingly dismissed the service for wilful disobedience of orders. As the association very properly states, "the very machinery of administration must come to a standstill if a subordinate is suffered to decide on the rights of a question in opposition to the orders of the head of his department." It was impossible to retain the assistant surgeons in Government service consistently with the maintenance of this principle.

5. Under these circumstances, I am to say that the Governor General in Council, in the interests of discipline, must maintain the orders of dismissal passed in the case of the three assistant surgeons for their wilful disobedience of the distinct order of the head of their department.

I have, &c.
(signed) *A. P. MacDonnell,*
Secretary to the Government of India.

EXTRACT-LETTER from the Secretary to the Government of India to the Chief Secretary to the Government of Bengal; No. 128, dated Calcutta, 25 February 1890.

I AM directed to acknowledge the receipt of your letters marginally noted, forwarding for orders memorials from the three assistant surgeons, Babus Kali Krishna Bagchi, Pratap Chandra Kerr, and Asoke Krishna Shaha, who were recently dismissed from the service, praying that they may be exonerated from the charge of wilful disobedience brought against them, and that they may be restored to the service of Government.

No. 4050, dated 20 December 1889.
No. 4153, dated 24 December 1889.

In reply, I am to forward, for the information of his Honour the Lieutenant Governor, a copy of correspondence which has passed between the Managing Committee of the British Indian Association and the Government of India, and to say that the Governor General in Council concurs in Sir Steuart Bayley's view, that the present memorials display in a marked way the same spirit of insubordination which led to the dismissal of the assistant surgeons. I am to request that the assistant surgeons may be informed that His Excellency in Council declines to modify the order of dismissal which was passed after a careful consideration of all the circumstances of the case.

From Secretary, British Indian Association, Calcutta, dated 3 December 1889.
To Secretary, British Indian Association, Calcutta, No. 127, dated 25 February 1890.

EAST INDIA (CASE OF THREE MEDICAL OFFICERS).

COPIES of, or EXTRACTS from, CORRESPONDENCE relating to the Case of THREE ASSISTANT SURGEONS Dismissed from the BENGAL ESTABLISHMENT.

(*Mr. Bradlaugh.*)

Ordered, by The House of Commons, *to be Printed,*
2 *August* 1890.

[*Price* 3 *d.*]

345. *Under* 4 *oz.*

H.—26. 9. 90.

EAST INDIA (PUBLIC WORKS DEPARTMENT).

RETURN to an Address of the Honourable The House of Commons, dated 27 March 1890 ;--*for*,

"COPIES of or EXTRACTS from CORRESPONDENCE relating to the system of grading ROYAL ENGINEERS with CIVIL ENGINEERS on their first appointment to the PUBLIC WORKS DEPARTMENT."

India Office, 31 March 1890.

A. GODLEY,
Under Secretary of State for India.

No. 34.—Public Works.

To His Excellency the Right Honourable The Governor General of India in Council.

India Office,
London, 23 September 1886.

My Lord,

System of grading Royal Engineer officers on first appointment to Public Works Department.

Paragraph 1. I FORWARD herewith copy of a letter, dated 28th July last, from the War Office, directing attention to a paragraph of the Report of the Joint War Office and India Office Committee on the Establishment of Royal Engineers to be retained in India, in which the present system of grading Royal Engineers with Civil Engineers on their first appointment to the Public Works Department is commented on.

2. This Report was forwarded to you with my predecessor's Despatch in the Military Department, No. 101, dated the 15th April 1886, and the matter referred to is, for the reasons stated by the War Office, one to call for the careful consideration of your Government.

3. In requesting to be furnished with your Excellency's views on the point raised in regard to the first appointment of Royal Engineers and Civil Engineers to your Public Works Department, I would remind you of the discussions which have taken place on the subject of the relative positions of the civil and military members of the Department, and of the desire which has been expressed by my predecessors in office, in which I fully concur, to establish their relations on a perfectly equitable footing.

4. At the same time there appears to me *primâ facie* evidence that young Royal Engineer officers have been placed at some disadvantage on their joining the Public Works Department, and if, after considering the subject, you are of opinion that there is ground for complaint on behalf of these officers, I shall be glad to receive any suggestion which you may have to make for altering the present system of grading them on their first appointment.

I have, &c.
(signed) *Cross.*

Enclosure.

(No. 20.—Engineers.—1367.)

Sir,

War Office, 28 July 1886.

WITH reference to the Royal Warrant of 20th February 1886, I am directed by the Secretary of State for War to draw the attention of the Secretary of State for India in Council to the following paragraph, which appears at page 7 of the Report of the Joint

War Office and India Office Committee on the Establishment of Royal Engineers to be retained in India, viz.:—

"1. We observe that the present system of grading Royal Engineers with Civil Engineers on their first appointment to the Public Works Department has been much complained of, and consider that (with a view to obtaining sufficient volunteers for continuous service in India) it is desirable that the Government of India should consider how far these complaints can be met."

I am at the same time to enclose an extract from a communication recently received in this Office on the same subject.

As the matter is one that may hereafter deter officers from volunteering for service in India, I am to inquire whether any steps have been taken by the Government of India to remedy the supersession complained of.

I have, &c.
(signed) *Ralph Thompson.*

The Under Secretary of State for India.

Enclosure in above.

Second.—It will be observed that no mention is made as to whether any steps are going to be taken to remedy what is, without doubt, the great grievance of the Royal Engineer officer serving in civil employ in India, viz., the subordinate position he holds as regards his Cooper's Hill contemporaries. For young officers who may not know how things stand the following information will be useful:—

"A.," an Engineer officer, goes out to India with, or before, a large batch of Cooper's Hill men. They land, say, the same day. The Cooper's Hill men are at once gazetted to the Public Works Department, where they are posted to divisions to learn the language, but which time counts for service. "A.," on the contrary, is sent to Roorkee for nine months or a year to do the same, then is brought in under his fellow-voyagers, and then during his whole career has above him a batch, possibly two batches, of Cooper's Hill men.

No. 66.—Public Works.

Government of India.—Public Works Department.—General.

To the Right Honourable Viscount *Cross*, Her Majesty's Secretary of State for India.

My Lord, Simla, 31 October 1887.

WE have the honour to acknowledge the receipt of your Lordship's Despatch, No. 34, Public Works, dated 23rd September 1886, forwarding certain correspondence from the War Office, regarding the present system of grading Royal Engineer officers on their first appointment to the Public Works Department, and the disadvantage at which they are placed in comparison with the Engineers appointed from Cooper's Hill, whose appointments date from the time of passing out of the college.

2. The matter has been carefully considered by us, and we are of opinion that in this particular respect there is an inequality between the young Royal Engineers and the officers from Cooper's Hill, who enter the Department annually as recruits; and we should be willing to formulate a rule under which Royal Engineer subalterns recruited since the year 1872, when the Cooper's Hill Engineers first entered the Department, should count their departmental service as commencing two and a-half years after date of first commission, provided that they should not add more than, say, one year to their actual service in the Department.

3. Such a rule would place Royal Engineers and Cooper's Hill Engineers as nearly as could be on an equality in respect of the age at which departmental service begins to count. The men from the Indian colleges join the Department as apprentices, and do not come into competition with either Royal Engineers or with those from Cooper's Hill until at least a year, and generally a longer period, has elapsed since they passed out of college; so that Royal Engineers cannot be at any disadvantage in respect to this class.

4. With

4. With reference to the remarks in the third paragraph of your Lordship's Despatch under reply, we append a Minute by our honourable colleague Sir Theodore Hope, expressing his views regarding the relative position of Royal and Civil Engineers in the Public Works Department.

5. A Minute* on the same subject by the Honourable General Chesney will follow.

We have, &c.
(signed) *Dufferin.*
T. C. Hope.
G. Chesney.
A. R. Scoble.
J. Westland.

MINUTE by the Honourable Sir *Theodore C. Hope*, K.C.S.I., C.I.E., dated 31st October 1887.

ALTHOUGH it may scarcely be possible to preserve an exact balance in the relative positions of Royal and Civil Engineers in the Public Works Department, I entirely concur in the general policy which I understand the Secretary of State to have laid down, that the two are to be equalised, and established on a perfectly equitable footing, as far as may be possible. This policy, I may point out, is in harmony with the principle adopted in the Report of the Committee on the Employment of Officers of Royal Engineers in Civil Departments of the State, presented to Parliament in 1871 [c. 276]. The correspondence regarding the reorganisation of the Department has proceeded upon this basis. Under the belief that the two were at that time pretty equal, I assented to the insertion, in the Government of India Despatch, No. 15, dated 20th April 1884, of a paragraph deprecating the enforcement of the order Lord Kimberley had issued, that the "net military pay" of Royal Engineers should be withdrawn.

Times have since changed, and as I was primarily responsible for that Despatch, I wish to take this opportunity of pointing out the fact.

2. While admitting that, in respect of the particular point of age to which the accompanying Despatch refers, Royal Engineers are at a disadvantage, as compared with the Civil Engineers who are recruited from England, I think it necessary, before proceeding to redress the inequality, to review the relative position of Royal and Civil Engineers in the Public Works Department, in regard to the advantages possessed by each class.

3. With this object in view, I would invite perusal of the discussion which took place in 1883, in connection with the reorganisation of the Engineer Establishment, and which originated in the order given in Lord Kimberley's Despatch, No. 21, dated 22nd March 1883, paragraph 22, that the pay of Royal and Civil Engineers should be equalised by the net military pay of Royal Engineers being given up. In our reply to that Despatch, No. 15, Public Works, dated 20th April 1884, we strongly remonstrated against this order being carried into effect, on the ground that, combined with the advantages already conferred on Civil Engineers and those then proposed, it would so far reverse the previous position as to give the latter an advantage over Royal Engineers which was undesirable. This opinion was based on notes and calculations which accompany the Despatch. In those calculations, which attempted to reduce the relative advantages of Royal and Civil Engineers to an equation, the net military pay of the Royal Engineers on the one hand was set off against the following three factors which represented advantages of the Civil Engineers:—

First.—Certain increases in salaries which we proposed should be applicable to Civil Engineers.

Secondly.—The superiority of the pensions then just sanctioned for Civil Engineers.

Thirdly.—The start of one year in point of age possessed by the Civil over the Royal Engineers.

Table VI. of Enclosures to Despatch of 1884.

4. In paragraph 28 of our Despatch we said: "What has been written appears to us to establish the broad fact that if all advantages, including such as it is now proposed to confer on Civil Engineers, be taken into account the withdrawal of "net military pay" proper from the Royal Engineers will place the latter in a comparatively disadvantageous position."

5. Since our Despatch was issued the position has changed:—

First.—In Lord Kimberley's Despatch, No. 71, Public Works, dated 13th November 1884, our proposals for raising the pay of Civil Engineers in certain grades were not accepted, but the salaries of the four lower grades were allowed to be raised indiscriminately.*

* 3rd Grade, Executive Engineer.
4th Grade, Executive Engineer.
1st Grade, Assistant Engineer.
2nd Grade, Assistant Engineer.

Secondly.—Under the Royal Warrant of 20th February 1886 Royal Engineers who elect for continuous service add to the pensions allowed under the Warrant of 1881 a proportion of the Staff Corps scale of pensions, according to the length of their service in India; and as in the future those Royal Engineers who elect for continuous service will have practically had their whole service in India, the pensions of Royal Engineers in the Public Works Department will virtually be the Staff Corps pensions. These pensions are paid in sterling, and are, on the whole, unquestionably superior to those of Civil Engineers.

Thirdly.—We are now asked, in the Despatch under reply, to consider whether the disadvantage under which Royal Engineers labour, as regards mode of calculating seniority in the Department, should not be adjusted.

6. Before, however, going further, I wish to notice a correction which should be made in the calculations referred to. When we assumed, as we did in the equation between Royal and Civil Engineers, that the net military pay was the whole measure of the advantage, in salary alone, possessed by Royal over Civil Engineers, we understated the advantage of the former. It is of importance to correct this error, because I have noticed that it has been stated on other occasions that the difference between the civil salaries and those of military men in the Department is necessarily the amount of the net military pay only. This is not the case, for those who draw on the staff scale, which was the original scale for all military men before the consolidated scale was introduced, may, under certain circumstances, draw either less or more than the consolidated rates. Thus a major, Royal Engineers, who is a chief engineer, 3rd class, would draw only *Rs.* 1,440. 14. on the staff scale, against *Rs.* 1,982. 10. drawn by a Royal Engineer of the same rank on the consolidated scale, and 1,800 rupees drawn by a Civil Engineer; on the other hand, a lieutenant-colonel, Royal Engineers, being an executive engineer, 1st grade, draws *Rs.* 1,493. 8., against *Rs.* 1,193. 8. drawn by an officer of the same military rank on the consolidated scale, and against 950 rupees drawn by a Civil Engineer. The above are somewhat extreme illustrations, but instances of the first were not unfrequent some years ago, and there are instances of the second at present. The table appended compares the rates drawn under the two military scales with the salaries of Civil Engineers, and an examination of these scales will show that when departmental promotion is rapid compared with military promotion, as it used to be some years ago, the consolidated scale is the more advantageous to Royal Engineers; but when departmental promotion is slow, as it is at present, and will probably be in future, the staff scale is considerably the best.

7. At the present time there are about 60 per cent. of the Royal Engineers in the Engineer branch of the Department who draw their pay under the "staff" scale. These officers draw on the average about 220 rupees a month each more than the civil salaries of their departmental rank, and about 65 rupees a month each more than they would do under the consolidated scale; that is, their salaries are, on the average, 65 rupees a month greater than the civil pay of their departmental grades, *plus* the "net military pay" of their regimental rank. The pay of all the Royal Engineer officers drawing pay under both scales, taken together, averages rather more than 40 rupees a month above the sum of civil pay, *plus* net military pay.

8. A second

8. A second table appended to this Despatch shows the departmental and regimental rank of Royal Engineer officers, and compares the differences between civil and military salaries at the present time. Moreover, the differences of the salaries of Royal and Civil Engineers are, it will be found, on careful analysis, greater now than they formerly were. Thus the average difference in 1867 and 1870, before the "consolidated" scale was introduced, was about 146 rupees and 167 rupees respectively. In 1887 the average difference of those who draw under the "staff" scale is about 220 rupees; and the average for those under both scales is about 200 rupees a month. The comparatively low average difference of former years is partly due to the fact that individual Civil Engineers not unfrequently drew higher salaries than Royal Engineers. This is a case, as will be seen by the first illustration in paragraph 7, which is only possible when departmental promotion is rapid, in which case the "staff" scale is less favourable than the "consolidated" scale. As departmental promotion at the present time is not rapid, and as it will, as explained in our Despatch, No. 10, Public Works, dated 2nd February 1886, become more retarded in future, the differences between the salaries of Civil Engineers and Royal Engineers under the two scales as a whole, and in greater degree under the "staff" scale alone, will probably tend to increase rather than diminish as time goes on. As the "staff" scale is the one under which the majority of Royal Engineers draw their salaries, and will certainly be the scale for which the great majority will elect in future, these differences not only will be larger than they are now, but will in almost all cases be larger than the amount of "net military pay."

9. The conclusion, then, to be drawn from what is said in the above paragraphs 4—8 is, first, that two of the factors in our former equation, namely, the proposed increase in Civil Engineers' salaries and the Royal Engineers' pensions, have wholly changed; secondly, that the advantage of salary on the side of the Royal Engineer was understated. To this we may add that the exchange was assumed in the calculation at 1 *s.* 8 *d.*, whereas it is now under 1 *s.* 6 *d.*, and this would give a still further advantage to the pension of Royal Engineers if the original equation were recast.

10. There is yet a further very material advantage which has been gained since the correspondence of 1883 took place, and this is, that under the Royal Warrant of 20th February 1886 Royal Engineers of the Public Works Department who elect for continuous service come under the furlough rules of Chapter V. of the Civil Leave Code; and as military officers subject to civil leave rules, they become entitled, amongst other advantages from which Civil Engineers are excluded under this chapter, to minimum ordinary furlough allowances of the Covenanted Civil Service. The effect of this is, that the Royal Engineer receives his full pay, if it does not exceed 500 *l.* a year; if it does exceed that amount, he draws 500 *l.* until his half pay exceeds that amount, and he then draws his half pay. The Civil Engineer, on the other hand, can only draw the equivalent of his half pay, whatever that may be. The effect of this, taking the exchange at 1 *s.* 6 *d.*, is that a Civil Engineer cannot draw as much furlough pay as a Royal Engineer of the lowest rank, namely, assistant engineer, 2nd grade, until the Civil Engineer has been an executive engineer, 3rd grade, for three years; and a Royal Engineer of the rank of executive engineer, 4th grade, will draw more than a Civil Engineer who is superintending engineer, 3rd class, or four grades above him, and proportionately more than Civil Engineers below that class, but of rank higher than, or equal to, his own. It may be added that the Royal Engineer still retains an advantage, which he has all along possessed over the Civil Engineer, namely, that his maximum furlough allowance is 1,000 *l.* a year, against 800 *l.*, the maximum of the Civil Engineer.

11. Summing up the above, it appears that all the advantages credited to the Civil Engineer in the former comparison have disappeared; that the advantages of Royal Engineers in point of salary, and in the exchange value of the rupee and £. sterling, were considerably under-rated, and that the advantages in furlough pay were wholly omitted. At the present moment there can be no doubt that the rates of pay, pension, and leave allowance of the Royal Engineers are considerably higher than those of Civil Engineers in the same Depart-

ment and doing the same work, and that the difference is greater than it ever was.

On the other hand, it may be said that the superiority in pay, over and above that of which the net military pay is a true measure, is liable to be affected at any time by new Warrants, which affect the rate of military promotion; and in this connection it may be mentioned that the military pay, with the regimental rank of colonel, has practically disappeared since the majority of officers now in the Department made the election between the staff and consolidated scale; the effect of this is to reduce the highest pay obtainable on the staff scale, by amounts varying in different grades from *Rs.* 60. 14. to *Rs.* 263. 1., and the highest net military pay by *Rs.* 60.14.

It may be added that there is one very obvious disadvantage which affects Royal Engineers and not Civil Engineers, namely, that the former are compelled to leave the Department on promotion to major general, if they do not then hold the rank of chief engineer, 1st class, and that they are compelled absolutely to vacate when promoted to lieutenant general. In several cases such promotion and consequent retirement has happened, and will happen in the future, from the first of these causes, some time before the officer attains the age of 55 years, so that Royal Engineers are liable to lose entirely the emoluments of the highest grades in the Department.

12. Taking all these points into consideration, it is clearly impossible to place the two classes on a perfect equality; but, on the whole, I feel no doubt that at the present time the Royal Engineers have a considerable advantage over the Civil Engineers. My own reply, therefore, to the Secretary of State's Despatch of the 23rd September last is, that I do not recognise any necessity for remedying the small disadvantage under which Royal Engineers labour, who may not be able to enter the Department within two and a half or three years of their gaining their commissions; unless, indeed, it be made a part of a comprehensive revision calculated to bring about a far more complete and equitable balance of advantages between the two classes of officers than exists at present. I may add that any such alteration in the present rules seems to me the more unnecessary because, as observed by Lord Salisbury in his Despatch, No. 61, dated 9th November 1876, written in connection with the same subject, it would give colour to the idea that seniority rather than merit confers a right to promotion.

T. C. Hope.

Enclosures to the Honourable Sir *Theodore Hope's* Minute, dated 31st October 1887.

TABLE I.

SALARIES drawn by Royal Engineers in the Public Works Department, under the "Staff" Scale.

	CHIEF ENGINEERS.			SUPERINTENDING ENGINEERS.			EXECUTIVE ENGINEERS.				ASSISTANT ENGINEERS.			REMARKS.
	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class.	3rd Class.	1st Grade.	2nd Grade.	3rd Grade.	4th Grade.	1st Grade.	2nd Grade.	3rd Grade.	
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
Colonels	2,804 6 0	2,304 6 0	2,154 6 0	2,065 5 0	—	—	—	—	—	—	—	—	—	
Lieutenant Colonels	2,743 8 0	2,202 4 0	2,002 4 0	1,802 4 0	1,752 4 0	1,593 8 0	1,493 8 0	1,143 8 0	—	—	—	—	—	
Majors	2,682 10 0	1,840 14 0	1,640 14 0	1,440 14 0	1,390 14 0	1,340 14 0	1,240 14 0	1,082 10 0	982 10 0	832 10 0	—	—	—	
Captains	—	—	—	1,233 10 0	1,183 10 0	1,133 10 0	1,033 10 0	933 10 0	883 10 0	783 10 0	690 0 0	—	—	
Lieutenants, over 3 years	—	—	—	—	—	—	—	765 12 0	715 12 0	615 12 0	565 12 0	515 12 0 465 12 0	—	
Lieutenants, under 3 years	—	—	—	—	—	—	—	—	663 5 0	563 5 0	513 5 0	463 5 0 413 5 0	—	

SALARIES drawn by Royal Engineers in the Public Works Department under "Consolidated" Scale.

Colonels	2,804 6 0	2,304 6 0	2,104 6 0	1,904 6 0	1,654 6 0	1,404 6 0	1,254 6 0	—	—	—	—	—	—	
Lieutenant Colonels	2,743 8 0	2,243 8 0	2,043 8 0	1,843 8 0	1,593 8 0	1,343 8 0	1,193 8 0	1,043 8 0	—	—	—	—	—	
Majors	2,682 10 0	2,182 10 0	1,982 10 0	1,782 10 0	1,532 10 0	1,282 10 0	1,132 10 0	982 10 0	882 10 0	782 10 0	—	—	—	
Captains	—	—	—	1,740 0 0	1,490 0 0	1,240 0 0	1,090 0 0	940 0 0	840 0 0	740 0 0	640 0 0	—	—	
Lieutenants, over 3 years	—	—	—	—	—	—	—	870 0 0	770 0 0	670 0 0	570 0 0	470 0 0 420 0 0	—	After three years' service as assistant engineer, 2nd grade, an increment of 50 rupees is admissible.
Lieutenants, under 3 years	—	—	—	—	—	—	—	—	760 0 0	660 0 0	560 0 0	460 0 0 410 0 0	—	

SALARIES drawn by Civil Engineers in the Public Works Department.

Civil Engineers	2,500 0 0	2,000 0 0	1,800 0 0	1,600 0 0	1,350 0 0	1,100 0 0	950 0 0	800 0 0	700 0 0	600 0 0	500 0 0	400 0 0 350 0 0	250 0 0	

This table shows that—

Colonels who are 3rd class chief engineers, or below that rank
Lieutenants Colonels who are 2nd class superintending engineers, or below that rank
Majors who are 3rd class superintending engineers, or below that rank
Captains who are 3rd grade executive engineers, or below that rank

} Draw higher salaries under the "Staff" scale than under the "Consolidated" scale.

TABLE II.

STATEMENT showing Departmental and Military, Regimental, Ranks of Royal Engineer Officers in the Engineer Grades of the Public Works Department in 1887.

	Chief Engineers.			Superintending Engineers.			Executive Engineers.				Assistant Engineers.		REMARKS.
	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class.	3rd Class.	1st Grade.	2nd Grade.	3rd Grade.	4th Grade.	1st Grade.	2nd Grade.	
Colonels	1	1	—	—	—	—	—	—	—	—	—	—	In 1887 there were 93 Royal Engineers "above the line;" of these, 64 were drawing salaries under the "Staff" scale which were greater than the Civil salaries, *plus* "net military pay."
Lieutenant Colonels	4	4	3	10	5	4	14	—	—	—	—	—	
Majors	—	—	—	—	1	7	20	—	4	—	—	—	
Captains	—	—	—	—	—	—	2	24	16	7	6	—	
Lieutenants	—	—	—	—	—	—	—	—	—	—	27	10	
Difference between the salaries of Royal Engineers and Civil Engineers — Maximum	304 6 0	304 6 0	243 8 0	243 8 0	402 4 0	493 8 0	543 8 0	140 0 0	282 10 0	183 10 0	190 0 0	115 12 0	
Difference between the salaries of Royal Engineers and Civil Engineers — Minimum	243 8 0	202 4 0	202 4 0	202 4 0	40 14 0	182 10 0	83 10 0	133 10 0	140 0 0	140 0 0	65 12 0	70 0 0	

MINUTE by Lieutenant General *Chesney*.

THE Despatch, as now sent home to the Secretary of State, is limited to the simple issue raised by his Lordship, whether the Royal Engineer officers should be put on the same footing as the Civil Engineers from Cooper's Hill in respect to standing on first entering the Public Works Department. The Despatch proposes that they should be, and there I venture to think the matter should be left. For with respect to the points raised in the Minute by Sir Theodore Hope, it appears to me that to attempt to apprais in specific values the relative advantages and disadvantages attaching to the two services is, from the nature of the case, impracticable. This, I think, is sufficiently shown by the complicated calculations and considerations which are brought out in Sir Theodore Hope's Minute, which seem to me to leave the matter pretty much as before. This service has one advantage, that has another, and so on; but surely each advantage is incommensurable, and the so-called equation of conditions perfectly indeterminate. As well attempt to establish an equation of beauty between a blonde and a brunette.

Even if the conditions of the two services were so laid down as to present the appearance of equality, this equilibrium is liable to be immediately upset by any Royal Warrant which may be published altering the status of the Royal Engineers. This has happened before, as, for example, when the grade of colonel was abolished; again when the establishment of general officers was altered; again in the rules limiting the tenure of office of lieutenant colonel to five years; and again when the Royal Engineers were admitted to the benefits of Indian pensions; there is no reason to suppose that we have arrived at finality in the matter of change. Are we then, whenever a change of this sort is made, to reopen the whole of this question again?

A main point to be kept in view in dealing with the two services, the conditions of which are and must be necessarily different, appears to be that the terms of remuneration should be sufficiently attractive to secure a superior class of men in each, especially at the outset. As regards the Civil Engineers from Cooper's Hill, the initial rate of salary has been fixed at a rate which experience shows is sufficient to attract a superior class of candidates to the service. As regards the young officers of Royal Engineers, the rate of remuneration now fixed at starting for them is somewhat higher. But it is not more than sufficient for the purpose in view, for we should fail to secure them for the Indian service if the subaltern of Royal Engineers entering the Department after from four to five years' previous service were to find that he is practically getting the same pay as his younger brother doing duty with a native infantry regiment. It is not proposed, I believe, to raise the pay of the Civil Engineer in this grade; the effect of cutting down that of the Royal Engineer would probably be that very few would be willing to enter the Public Works Department. So long, therefore, as it is considered desirable to maintain a reserve of Royal Engineers in that Department during peace time, I submit that it is not desirable to alter their emoluments, especially at the outset. And without admitting the validity of the calculations given in my honourable colleague's Minute, or opposing them by another set of calculations to bring out a contrary result, I would deprecate this mode of dealing with the subject as being really inconclusive.

31 October 1887. *G. Chesney.*

No. 2.—Public Works.

To His Excellency the Right Honourable The Governor of India in Council.

Grading of Royal Engineer officers on first appointment to the Indian Public Works Department.

My Lord, India Office, London, 19 January 1888.

YOUR Excellency's Public Works letter, No. 66, dated the 31st October 1887, suggests, in reply to my Public Works Despatch, No. 34, dated 23rd September 1886, the formulation of a rule under which Royal Engineer subalterns recruited since 1872 (when Cooper's Hill College engineers first joined the Indian Public Works Department) should be permitted to count their departmental service as commencing 2½ years after date of first commission, provided that they do not add more than one year to their actual service in the Department.

2. The laying down of such a rule would, in your opinion, remove an existing inequality between the Royal Engineer and civilian officers of the Department in respect to their first entry into the public service, and would place them as nearly as practicable on an equal footing as regards the age at which departmental service begins to count.

3. The remarks of the Joint Committee of the War Office and this Office on the Establishment of Royal Engineers to be retained in India, as transmitted to you with my Public Works Despatch, No. 34, dated 23rd September 1886, evidently pointed to the adoption of some such arrangement as that proposed by you, and as your Government, after a careful consideration of the matter, has decided on recommending this concession to Royal Engineer officers on their first joining the Department, I am prepared to assent to your proposed ruling. In doing this, however, I would remark that, as the principle on which advancement in the Department is based is selection for merit, the influence of seniority alone will be of secondary importance in most cases, and I see no reason to dissent from the views expressed in Lord Salisbury's Public Works Despatch, No. 61, of 9th November 1876, which was referred to in Sir T. Hope's Minute of 31st October 1887.

I have, &c.
(signed) *Cross.*

EAST INDIA (PUBLIC WORKS DEPARTMENT).

COPIES of or EXTRACTS from CORRESPONDENCE relating to the system of grading ROYAL ENGINEERS with CIVIL ENGINEERS on their first appointment to the PUBLIC WORKS DEPARTMENT.

(*Sir Roper Lethbridge.*)

Ordered, by The House of Commons, *to be Printed,*
14 *April* 1890.

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street, London, E.C.;
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

[*Price* 1½ *d.*]

121. *Under* 2 *oz.*

H. - 5. 5. 90.

INDIA (SILVER PLATE).

RETURN

To an Address of the House of Lords, dated 7th August 1893,

FOR

COPY of a Resolution of the Government of India of the 5th of November 1890, on the subject of the introduction of a system of Hall-marking of Silver Plate into India.

India Office,
15th August 1893.

HORACE WALPOLE.

(*The Earl of Northbrook.*)

Ordered to be printed 22nd August 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

(252.)

COPY of a Resolution of the Government of India of the 5th of November 1890, on the subject of the introduction of a system of Hall-marking of Silver Plate into India.

— No. 1. —

Resolution of the Government of India—Finance and Commerce Department.

No. 5261.

Read—

Despatch from the Secretary of State for India, No. 45 (*Statistics*), *dated the* 15*th May* 1890, *and enclosures.*

Simla, 5 November 1890.

RESOLUTION.—IN compliance with the representations made by the Government of India during the last 10 years, Her Majesty's Government has repealed the duty on the importation of silver plate into the United Kingdom, repealing at the same time the duty on gold plate.

2. The Government of India has always coupled with its representations against the duty a proposal for the repeal of the requirement of compulsory assay and of a fixed English standard of fineness of metal, because the retention of those requirements prevented equal competition between manufacturers in India and manufacturers in England. This part of the proposals has not been complied with, and the English law of assay and hall-marking remains unaltered; but Her Majesty's Government has proposed to provide in a Bill to be introduced in Parliament that Indian silver ware bearing an Indian hall-mark affixed under the authority of the Government of India should be admitted into the United Kingdom without being subjected to the British hall-mark regulations, and the Secretary of State for India has invited an expression of the views of the Government of India on this subject. His Lordship suggests that, if a system of Indian hall-marking is adopted, it might be made voluntary and not compulsory, and inquires what standard of fineness should, with due regard to the practice of Indian silversmiths, be adopted for the Indian silver hall-mark.

3. The most serious difficulty hitherto in subjecting Indian goods to the English assay has been that the nature of that assay is such that the goods are materially injured in the process. Hence it is necessary to send the goods to the assay office in an unfinished condition, and after they have been marked to take them back to the workshop, and finish them for sale. This cannot be done with Indian ware, and therefore in the case of such ware intended for sale in England, it will be necessary, in order to ensure its admission to free competition with English goods, that, if assay is required, it should be made in this country. Another difficulty has been that the English standard is higher than the Indian (rupee) standard, but this will disappear with the admission of an Indian standard or standards.

4. The Government of India does not consider it possible to adopt any system of compulsory assay or hall-marking. No system of assay under Government regulation has ever been in operation in this country; it is not now desired by the trade in India, or by the purchasers of Indian gold and silver ware, and it would necessarily operate unequally and unfairly in a country of long distances, costly transit, and wide distribution of manufacture. Looking, however, to the stage which has been reached, it is desirable to obtain the

opinions of the persons interested in the proposal for an Indian assay, and to consider, assuming that an Indian assay should be introduced, what sort of a system should be devised.

5. The points for consideration in connection with the introduction of a system of assay are:—

(1) Should the assay be compulsory or optional?

(2) What standard or standards of fineness should be adopted?

(3) Where should assay offices be located? At the two Mints only, or at other centres also?

(4) What process for assay should be adopted?

(5) What fees should be charged?

(6) What distinguishing marks should be applied to the wares assayed?

6. On the first point the Government is decidedly of opinion that no such restriction of trade as would accompany a compulsory assay and hall-mark can be contemplated. The law which would be required would be of a character entirely contrary to the economic policy of the Government of India, and would be vexatious and restrictive in operation wherever it could operate (as in the Presidency towns). Apart, moreover, from the objections of principle to such a system, it is clear that the law would constantly be evaded, and a serious result of compulsion would be the discouragement of trade in British territory and its encouragement in Native States.

If any assay is to be introduced, it must be optional, and none should be required for articles which under the English law do not require to be marked.

7. On the second and third points the Governor General in Council will reserve any expression of opinion until he is placed in possession of the views of the Local Governments and the trading and manufacturing community. As regards assay offices, it must be remembered that the establishment of new offices will involve considerable expenditure, which must all be met from fees.

8. As to the fourth point, there are three processes in use in various countries —(*a*) cupellation, (*b*) the wet method, (*c*) the touchstone. The two first are the more accurate, but both involve the slicing or scraping off from the piece of work of a portion of the metal to be assayed, and consequently it is found necessary to send the work to the assay office in an unfinished state, and finish it off for sale after it has been marked. If either of these processes is adopted in India, the manufacturer who works at a distance from the assay office must incur a heavy expense in cost of transit. If, for instance, he is at Delhi, he must send his wares to Bombay; then get them back to Delhi; and then, after finishing off the work, send them to Bombay again for export. In each transit the goods must be insured.

The last method—that of the touchstone—does not involve any injury to the ware, but it is not so accurate, varying, it is believed, about 1 per cent. in its results one way or the other. It is consequently in France and other Continental countries used only for small wares, which could not be treated by the other processes. In England it is not used at all. It would probably be best to adopt this process in India; the test is sufficiently good for practical purposes, and it has the advantage of placing manufacturers at a distance from the assay office more nearly on a level with manufacturers at an assaying centre than would be the case if the other processes were adopted.

9. On the 5th point, that of the fees to be charged, no suggestion can be made at present. The fees must bear some relation to the expenditure, and, as said above, that will be large if assays are allowed to be made elsewhere than at Calcutta and Bombay. The mint and assay masters may, however, be asked to suggest a scale which would be sufficient if no new offices were established. The fees first charged would be provisional only until it is seen how the scale operates.

10. The mint and assay masters may be asked to advise on the sixth point also.

11. The

11. The Governor General in Council will be glad to learn at an early date the views of the local Governments and administrations on all these points, and desires specially to be informed :—

(*a*) Whether the prospect of the admission of Indian art ware in the precious metals to England without the necessity of undergoing there the assay by cutting and scraping is considered of sufficient importance to the trade to justify the introduction into India of a system which must necessarily be restrictive and operate unequally, whether it is compulsory or voluntary.

(*b*) Whether the continuance of hall-marking in the United Kingdom has appreciably minimised the effects that might have been expected from the repeal of the duty on silver plate. The trade has had some experience of the effects of the repeal, and will probably be able to say what practical effect the abolition of the duty has had. It must have stimulated the transmission to England by private persons of articles not intended for sale, and therefore not requiring to be assayed; and in this way trade has probably benefited indirectly, but it is desirable to know whether there has been any substantial increase directly in the supply of articles to be placed on sale in England.

12. One matter deserves special consideration. Section 4 of Act 47 and 48 Vict. cap. 62, is as follows :—

> Articles of foreign plate which, in the opinion of the Commissioners of Customs, may be properly described as hand-chased, inlaid, bronzed, or filigree work of Oriental pattern, shall, subject to the payment of the proper duties of customs, be exempted from assay in the United Kingdom.

The Governor General in Council is not aware of the precise significance attached by the Commissioners of Customs in England to the terms "hand-chased, inlaid, bronzed, or filigree work of Oriental pattern," but it seems possible that they cover most descriptions of Indian silver ware exported to England. It is important to know how the exemption made by the section quoted above has worked in practice, and whether it has, in fact, given the substantial relief that it seems to give. The opinions of those engaged in the trade on these points are particularly invited. It is possible that the terms of the existing law are not generally known in India.

13. His Excellency in Council considers it important that the questions raised in this Resolution should be carefully explained to representative native manufacturers, and their opinions obtained. It is also specially desirable that such opinions should be obtained from workers distant from the places where assay offices exist or are likely to be established, *e.g.*, the Chief Commissioner of Burma should obtain the opinions of workers at Mandalay and Rangoon, and the Government of Bombay from Kutch and elsewhere.

ORDER.—Ordered, that the Resolution, together with a copy of the Despatch and enclosures read in the preamble, be forwarded :—

(1) To the several local governments and administrations for the purpose indicated above;

(2) To the Foreign Department with the request that it may obtain and furnish to this Department opinions from the native States of Jaipur and Kashmir;

(3) To the chambers of commerce of Calcutta, Bombay, Madras, Rangoon, and Upper India for opinion; and

(4) To the trades associations of Calcutta and Madras with the request that the Government of India may be favoured with the fullest expression of their opinion and that of individual members and representative dealers and workers in the precious metals appertaining to those bodies.

Ordered also, that these papers be forwarded to the mint and assay masters, Calcutta and Bombay, with the request that this Department may be furnished

with their opinion on the question generally, and specially on the second, fifth, and sixth points noticed in the Resolution; and that the papers be published in the *Gazette of India*.

E. J. Sinkinson,
Secretary to the Government of India.

Enclosure 1 in No. 1.

Despatch from the Secretary of State for India, dated 15 May 1890.

No. 45. Statistics.

To the Governor General of India in Council.

My Lord Marquis,

YOUR Excellency has learnt by telegraph that it has been decided to abolish the duties on the importation of silver plate into the United Kingdom. The report of the Chancellor of the Exchequer's speech* shows that Her Majesty's Government remitted the duties in deference to the wishes and interests of the people of India.

*Hansard's Debates, 17th April 1890, page 721.

2. The question of abolishing the British system of hall-marking and the views of the Indian Government on the matter were also considered. But it was decided not to interfere with the law and practice concerning hall-marking in the United Kingdom. The majority of people interested in the trade and those conversant with the artistic side of the question are believed to be strongly in favour of retaining the system of hall-marking. Her Majesty's Government proposed, however, to mitigate, as far as possible any inconvenience under which the Indian silver trade might suffer, by providing that Indian silver work bearing an Indian hall-mark affixed under the authority of your Government should be admitted into the United Kingdom without being subjected to the British hall-mark regulations.

3. The Bill dealing with the matter will be forwarded to your Excellency as soon as it is introduced. Meanwhile, I shall be glad to learn at an early date what standard of fineness your Government would, with due regard to the practice of Indian silversmiths, propose to adopt for the Indian silver hall-mark. I forward a copy of a Parliamentary Return, showing the standards of fineness adopted by different European nations which maintain a system of hall-marking.

Commons Paper, No. 59 of 1890, 25th February.

4. It is perhaps needless for me to observe that, if a hall-mark is established for India, it might be permissive and not obligatory. Any dealer who desired to send silver ware to England without being liable to the British hall-marking system would get his wares assayed and marked in India under such rules as your Excellency might prescribe. I anticipate that the new law and practice in the United Kingdom will follow the practice now existing, whereby artistic silver ware, or ware belonging to private persons and not intended for sale, is exempted from the hall-mark regulations.†

† 47 & 48 Vict c. 62, s. 4.

5. I forward a copy of a letter from Mr. W. Carlton Wood, on behalf of Messrs. Orr & Sons, on the subject of hall-marking in India, together with the reply that I have caused to be sent thereto.

I have, &c.
(signed) *Cross*.

Enclosure 2 in No. 1.

41, Basinghall-street, London, E.C.,
29 April 1890.

My Lord,

As representing Messrs. P. Orr & Sons, of Madras, silversmiths, and in view of the answer given last night in the House of Commons by the Chancellor of the Exchequer, that communications would be addressed to the Government of India before the proposed standard for hall-marking Indian silver plate was

was fixed, I beg respectfully to submit for consideration some practical points on the inherent difficulties of compulsory hall-marking, and with a view of demonstrating that "rupee standard" will not meet the requirements of Indian manufacturers:—

(1) The vast body of Indian silversmiths are of the small trader class. The silver used by them from time immemorial is obtained by melting rupee coins. No other silver is generally obtained by men of that class. They are *not* silver refiners.

(2) It is a necessity that solder be of a harder and inferior quality to the metal in the article soldered. The Indian silversmith notoriously solders heavily; consequently it is evident that no article made from rupee coins would pass the English Hall if the rupee standard be adopted. It is well known that English silversmiths overcome the difficulty of the solder by obtaining from the bullion dealers silver ½ to 1 dwt. per ounce *better* than standard, thereby rendering the whole article standard.

(3) Coins in use contract dirt, and it is doubtful if metal obtained from a quantity of rupee coins thrown into the melting pot would pass the English Hall even in the few articles where no solder is used.

(4) The great objection of Indian manufacturers to the English hall-marking is that the system adopted, "the scrape and parting assay," is unsuitable to finished goods, which are thereby rendered unsaleable without being returned to a workshop. The English manufacturers' practice of sending goods to the Hall "in the rough" is, practically, not open to Indian makers. If hall-marking remains compulsory, I beg to submit that the French system of assaying finished plate by "the touch," which in no way damages the goods, should be adopted here. I recognise that "the touch" is not so absolutely accurate as "the scrape," but I respectfully submit that a plan proved adequate in France can scarcely be inapplicable in England.

The difficulty of fixing an arbitrary standard that will really meet the requirements of Indian trade is considerable, and I respectfully submit that optional hall-marking is the true remedy. If this is unattainable, I beg to recommend that, subject to Indian plate bearing a stipulated mark or letter defining it as Indian, it be allowed free sale in this country without assay.

I respectfully submit that, if the rupee standard be adopted and hall-marking with the system of "the scrape" be compulsory, no trade in ordinary Indian plate can result, and the assertion will be made in India that the British Government have given with one hand and taken away with the other.

I have, &c.

The Secretary of State for India. (signed) *W. Carlton Wood.*

Enclosure 3 in No. 1.

Sir, India Office, 14 May 1890.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter, dated the 29th April, urging objections to the system of compulsory hall-marking of Indian plate, and to inform you that a copy of your letter will be sent to the Government of India for their consideration.

I am, &c.

(signed) *C. E. Bernard.*

Secretary, Revenue and Statistics Department.

W. Carlton Wood, Esq.

INDIA (SILVER PLATE).

RETURN

To an Address of the HOUSE OF LORDS, dated 7th August 1893,

FOR

COPY of a Resolution of the Government of India of the 5th of November 1890, on the subject of the introduction of a System of Hall-marking of Silver Plate into India.

(The Earl of Northbrook.)

Ordered to be printed 22nd August 1893.

[*Price* 1 *d.*]

(252.) *Under* 1 *oz.*

EAST INDIA (DEATH OF BULWANT RAO).

RETURN to an Address of the Honourable The House of Commons, dated 14 February 1893;—*for*,

"COPY of CORRESPONDENCE relating to the Inquiry into the Circumstances of the Death of *Bulwant Rao*, at Ujjain, in the Gwalior State."

India Office,
17 February 1893.

ARTHUR GODLEY,
Under Secretary of State.

(*Mr. Seymour Keay.*)

Ordered, by The House of Commons, *to be Printed,*
21 *February* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE.
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

CONTENTS.

No.	Date.	From	To	——
1	1 July 1891 (Telegram.)	Secretary of State	Viceroy.	
2	3 July 1891 (Telegram.)	Viceroy - -	Secretary of State.	
3	13 July 1891 (Telegram.)	Viceroy - -	Secretary of State.	
4	13 January 1892 (Despatch and Enclosure.)	Government of India.	Secretary of State for India.	Report of the circumstances of the death of Bulwant Rao, and result of trial of persons concerned therein.

"COPY of Correspondence relating to the Inquiry into the Circumstances of the Death of Bulwant Rao, at Ujjain, in the Gwalior State."

— No. 1. —

TELEGRAM from Secretary of State to Viceroy, 1 July 1891.

Have you any information as to the alleged murder by Holkar's police of one Bulwant Rao, at Ujjain, in Gwalior jurisdiction? Question asked in Parliament.

— No. 2. —

TELEGRAM from Viceroy to Secretary of State, 3 July 1891.

Your Telegram concerning Bulwant Rao. Agent to the Governor General in Central India reports this man was arrested under warrant issued by Residency Court, Indore, at request of Indore State, for publication of defamatory libel in "Eastern Herald." He was arrested in Ujjain by Gwalior and Indore police, one of our railway police being also present. He was apparently treated with great violence, and died of syncope. Agent to the Governor General in Central India reports that the Darbars will make every effort to secure punishment of offenders. Case will be watched.

— No. 3. —

TELEGRAM from Viceroy to Secretary of State, 13 July 1891.

My telegram of the 3rd July. Bulwant Rao. Gwalior Darbar have appointed a Special Judge, who will arrive shortly at Ujjain. Maharajah Holkar of Indore has agreed to surrender his police for trial.

— No. 4. —

From the Government of India to the Secretary of State for India.

13 January 1892.

IN continuation of my telegram of 13 July 1891, we have the honour to forward, for the information of Her Majesty's Government, a report by the Agent to the Governor General in Central India, regarding the arrest and death of Bulwant Rao Bute, at Ujjain, in the Gwalior State, and the result of the trial of the persons accused of causing his death, or of being otherwise implicated in the matter.

2. Your Lordship will observe that the Special Judge, an officer of judicial training and experience, appointed by the Gwalior Darbar to conduct the trial, has, after a careful investigation, found the majority of the accused persons guilty, and sentenced them, with one exception, to various terms of imprisonment. The persons convicted have preferred an appeal to the Gwalior Appellate Courts, and the case is still pending.

3. We have not forwarded the records in the judicial proceedings instituted by the Chief Justice of the Indore State against the editor, printer, and publisher of the "Eastern Herald," and by the same complainant against the deceased Bulwant Rao Bute, because the details of those cases are not relevant to the matter of Bulwant Rao's death.

We have, &c.

(signed) *Lansdowne.*
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
R. C. B. Pemberton.

Enclosure.

From the Agent to the Governor-General in Central India to the Secretary to the Government of India, Foreign Department.

29 December 1891.

In continuation of my telegram, dated 10th September 1891, reporting that the persons accused of causing the death of one Bulwant Rao Bute at Ujjain in the month of May last had been sentenced by the Special Judge deputed by the Gwalior State to try the case to long terms of imprisonment, I have the honour to submit a further report on the case in question for the information of the Government of India.

2. My letter dated 7th July 1891, gave a short account of the case, in so far as its circumstances were at that time known. As it may be desirable to place before the Government of India more detailed information regarding the circumstances in which the case originated, I take the opportunity to furnish a somewhat fuller account than that formerly given.

3. On the 10th April 1891, Mr. S. V. Dhurandhar, Chief Justice of the Indore State, appeared as an ordinary complainant in the Court of the Residency Magistrate, Indore, and laid a complaint under Section 500 of the Indian Penal Code against Mohendranath Chaterji, the editor, and two other persons, the printer and publisher, of a weekly English newspaper called the "Eastern Herald," printed in the Mhow Cantonment and circulated in the Indore Residency limits and elsewhere. I enclose copies of the proceedings in that case. It will be seen that the defendants published a humble apology and gave up the name of the writer of the letter that had been published, and on this the prosecution withdrew from the case. It will be noticed further that the libel complained of reflected equally upon His Highness the Maharaja Holkar and upon his Chief Justice, but the latter appeared in Court as an ordinary private complainant seeking redress in a British Court in the ordinary way. It may be presumed that he would not have taken this course without the Maharaja's permission; but with that the legal proceedings had no concern. There were several persons who had, about the time when these proceedings took place, been engaged in attempts to libel the Maharaja and to extort blackmail. One Manuel had recently been convicted for libelling Captain Franks, the English Secretary of the Maharaja, the libel containing numerous imputations against the Chief as well as against his Secretary. Chaterji, the editor, had also been very recently convicted by the Indore Residency Sessions Judge (the conviction and sentence being upheld by myself on appeal) for his share in the defamation of which Manuel was guilty. There was therefore no apparent reason why the Maharaja should bear any special resentment against the original author of the libel of which Mr. Dhurandhar complained, who was in fact but one of several persons who at the time were doing their best to insult and annoy the Maharaja by the medium of the newspaper then published in the Mhow Cantonment in the Maharaja's own territories.

4. The name of the writer of the letter of which Mr. Dhurandhar complained was given up in conformity with the conditions on which he withdrew from the prosecution. The writer was stated to be Bulwant Rao Bute, the man who shortly after died at Ujjain in consequence of the ill-treatment he received from the persons who arrested him there and brought him within British jurisdiction. Mr. Dhurandhar promptly commenced proceedings against this person when his name was disclosed, and of those proceedings I enclose a copy. It was probably expected that if Bulwant Rao was arrested he would disclose the name of the person who had instigated him to write against the Maharaja and his officers, and that in this way the persons who had been arranging the libellous attacks in the "Eastern Herald" would be discovered. The records of the proceedings taken in the Residency Magistrate's Court against Bulwant Rao show that Mr. Dhurandhar, in the same capacity as before, made an application for the issue of process against Bulwant Rao for defamation. The Residency Magistrate's Court is a British Court having jurisdiction only in the limits

limits of the Indore Residency. This Court, on 27th April 1891, issued a warrant for the arrest of Bulwant Rao, who was not to be found in Residency limits, and the warrant was transferred for execution to the Court of the Assistant Superintendent of Railway Police on the Rajputana-Malwa Railway (British), there being apparently some reason to believe that Bulwant Rao Bute might be found in the railway jurisdiction. The warrant provided for the admission of the accused to bail. The warrant was returned unexecuted on 11th May 1891; its date had expired on 4th May, on which date a second warrant with the period extended to 20th May was issued by the Residency Magistrate to the Railway Police for further action. This warrant was returned by the Assistant Superintendent of Railway Police on 20th May 1891, endorsed as having been duly executed, Rs. 2,000, the amount of the bail taken, being forwarded.

5. It is the circumstances attending the execution of this warrant, that is to say, the circumstances in which Bulwant Rao Bute received injuries that resulted in his death on 20th May, that have formed the subject of an exhaustive judicial inquiry by the Gwalior State Courts. This inquiry has not yet been finally concluded, and I am precluded from making any detailed criticism of the facts elicited at that inquiry, inasmuch as the convicted persons have preferred an appeal to the Gwalior Appellate Courts which is still pending. It may be necessary for the Political authorities, in virtue of the control exercised by them over the present Gwalior administration, to take further action with regard to the case. The accused in the case comprised the Gwalior City Kotwal of Ujjain and subordinate members of the Ujjain (Gwalior) Police, police officials in the employ of the Indore State, and a police constable employed on the railway under the British Government. I need not recapitulate the circumstances in which it was decided to make over the latter to the Gwalior Courts for trial as a special case. The Indore Darbar consented, after some hesitation, which was not on the evidence altogether unjustified, to surrender the accused Indore officials for trial by the Gwalior Court. I may mention that the case excited a certain amount of hostile feeling between Gwalior and Indore, and that this feeling may have led the Gwalior authorities to pass excessive sentences on the persons convicted. Hence an ultimate interference may be required, as I have already stated.

6. Thus far I am at liberty to say at present that Bulwant Rao Bute was aware of the proceedings taken against him and took measures to place himself beyond the reach of process at Ujjain. It appears likely too that he was aware that attempts were being or would be made to induce him to enter the Railway jurisdiction, where he would be amenable to the warrant issued against him. But, so far as I am aware, there is no evidence to show that these attempts were made with the knowledge or under the orders of the Indore Darbar or of the Maharaja Holkar. Asad Yar Khan, one of the accused, the Superintendent of the Indore City Police, appears to have received instructions from the Darbar to point out the accused to the Railway Police who did not know him; but instructions to this effect were in the circumstances perfectly legitimate. It is possible, indeed probable, that the Indore officials who lent themselves to these attempts, did so in the idea that their action would be gratifying to their ruler, whom they knew to have been annoyed by the disreputable attacks lately made on him in the Mhow newspapers; but their action appears to have been taken entirely on their own responsibility, and, such as it has been, has rendered them liable to punishment, and proved eminently useless and damaging to the Darbar which they served.

7. To conduct the trial, the Gwalior Darbar appointed as Special Judge an officer of judicial training and experience who appears to have taken great pains to investigate the case thoroughly. His opinion was that Asad Yar Khan, the Indore Superintendent of Police, had bribed the Gwalior Police to connive at the forcible removal of Bulwant Rao Bute from the Ujjain City; that there was no direct intention to cause death, but that in removing Bulwant Rao violence was used which caused his death. The Judge found four of the accused guilty of culpable homicide not amounting to murder, five of them guilty of abetting that offence, and two of them guilty of abetting the receipt by a Police officer of an illegal gratification. The sentences passed were as follows:—

Abdul Wahab and Asad Yar Khan, fourteen years' rigorous imprisonment and fine Rs. 2,000 each.

Jageshwar, Subha Singh, and Ram Sahai, the same term of imprisonment and fine, 50 rupees each, in the case of the first two, and 100 rupees in that of the third.

Maksud Ali and Murad Ali, rigorous imprisonment for seven years, and fine 100 rupees each.

Talib Beg and Wazir Alum, rigorous imprisonment for seven years, and fine 50 rupees each.

Gulam Mustapha Khan, rigorous imprisonment for six months.

Hassan Bhai, fine 200 rupees.

Four other accused persons were acquitted and discharged.

The persons convicted and sentenced were employed as follows :—

Abdul Wahab, Kotwal, or police inspector, of the Ujjain City (Gwalior).

Asad Yar Khan, Superintendent of the City Police, Indore.

Jageshwar and Subha Singh, Police Officers in the Indore City.

Ram Sahai, Railway Police Constable (British).

Maksud Ali, Thanadar of the Ujjain City Police (Gwalior).

Murad Ali, a legal practitioner of Ujjain (Gwalior).

Talib Beg and Wazir Alum, Police Constables, Ujjain City (Gwalior).

Gulam Mustapha Khan, Thanadar of the Ujjain City Police (Gwalior).

Hassan Bhai, private person, resident of Ujjain (Gwalior).

EAST INDIA (DEATH OF BULWANT RAO).

COPY of CORRESPONDENCE relating to the Inquiry into the Circumstances of the Death of *Bulwant Rao*, at Ujjain, in the Gwalior State.

(*Mr. Seymour Keay.*)

Ordered, by The House of Commons, *to be Printed*,
21 *February* 1893.

[*Price* 1 *d.*]

80. *Under* 1 *oz.*

EAST INDIA (OPIUM).

RETURN to an Address of the Honourable The House of Commons, dated 11 March 1892;—*for*,

"RETURNS showing the Quantity (1) of Behar and Benares OPIUM manufactured, and (2) of Malwa OPIUM purchased, for Sale in *India* during each of the past Ten Years:"

"The Quantity of Bengal and Malwa OPIUM disposed of in each such Year (1) to each of the Provincial Excise Administrations, and (2) to the Native States which are supplied with Opium by the Indian Government:"

"And, the Quantity of Bengal and Malwa OPIUM in Stock at the close of each such Year for Consumption in *India*."

India Office,
6th February 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Lewis Fry.*)

Ordered, by The House of Commons, *to be Printed*,
7 *February* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

RETURNS showing the Quantity (1) of Behar and Benares OPIUM manufactured, and (2) of Malwa OPIUM purchased, for Sale in *India* during each of the past Ten Years; the Quantity of Bengal and Malwa OPIUM disposed of in each such Year (1) to each of the Provincial Excise Administrations, and (2) to the Native States which are supplied with Opium by the Indian Government; and, the Quantity of Bengal and Malwa OPIUM in Stock at the close of each such Year for Consumption in India.

OPIUM MANUFACTURED AND SOLD IN INDIA.

No. 1.

Despatch from the Secretary of State for India to the Governor General of India in Council.

My Lord Marquis, Revenue, No. 26, dated 24 March 1892.

WITH reference to the enclosed Address moved in the House of Commons, I desire to be furnished with returns giving the information specified by Mr. Fry. It would be convenient that the returns should reach me not later than the 15th June, if your Excellency's Government can so arrange.

I have, &c.
(signed) *Cross.*

ENCLOSURE.

House of Commons.

11th March 1892.

Mr. Lewis Fry,—East India (Opium). Address for Returns showing the Quantity (1) of Behar and Benares Opium manufactured, and (2) of Malwa Opium purchased, for sale in India during each of the past Ten Years.

The Quantity of Bengal and Malwa Opium disposed of in each such Year (1) to each of the Provincial Excise Administrations, and (2) to the Native States which are supplied with Opium by the Indian Government.

And, the Quantity of Bengal and Malwa Opium in Stock at the close of each such Year for Consumption in India.

No. 2.

Letter from Government of India, Finance and Commerce Department (Opium), to Her Majesty's Secretary of State for India, No. 94, dated 4th May 1892.

My Lord,

WITH reference to your Lordship's Despatch (Revenue, No. 26), dated 24th March 1892, we have the honour to forward copy of a Resolution, No. 1639, dated 19th April 1892, which has been sent to all Local Governments for report, to enable us to furnish returns of the amount of opium manufactured and purchased by Government, in accordance with the Address in the House of Commons of the 11th March 1892.

2. We

2. We will endeavour to avoid delay in the preparation of the returns, but we regret that we cannot undertake to furnish the required information by the 15th June. It is improbable that Local Governments will be able to reply to our reference by that date, and we cannot complete the returns until all replies have been received, as the information contained in Provincial Excise reports is not, as a rule, sufficient to enable us to deal with the Address in a satisfactory manner.

3. From the description of the returns called for, it would appear that they are only intended to include Excise opium purchased or manufactured under the Bengal system for consumption in British India; but as there is no express limitation to opium purchased or manufactured under the Bengal system, we have taken the returns to refer to all India.

4. Your Lordship will see from the terms of our Resolution that we do not understand it to be intended that the returns should take account of opium purchased by Native States outside British territory for consumption in those Native States, nor of opium purchased by licensed vendors from private persons residing outside British territory for sale in British territory.

5. We trust that we have in these respects correctly interpreted the Address. We may explain that the form of the Address indicates some misapprehension of the system under which Malwa opium is obtained for consumption in India, and that we are in consequence not certain of the correctness of our interpretation.

We have, &c.
(signed) *Lansdowne.*
Roberts.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. H. T. Crosthwaite.

Enclosure to Despatch, No. 94 of 1892.

Resolution.

Simla, 19 April 1892.

THE Secretary of State has asked that the returns specified in the Address read in the preamble may be prepared in India and submitted to him by the 15th of June 1892.

2. The Government of India understand the returns which are required to refer to Bengal or Malwa opium only which is either—

(1) Manufactured by Government; or

(2) Purchased by Government, for the supply of either British districts or Native States.

The Governor General in Council desires that this interpretation may be borne in mind by Local Governments in supplying the information which is now required from them.

3. Subject to the above explanation each Local Government, or Administration, to which a copy of this Resolution is sent, is requested to supply the Government of India with the requisite figures for the 10 years 1881–82 to 1890–91 by the earliest possible date.

4. In the case of Bengal excise opium it is understood that the information required from the Government of Bengal will include figures showing—

(1) The amount, in seers, of excise opium manufactured at the Behar and Benares factories in each year, distinguishing the amount prepared from—

(*a*) Bengal opium proper; and

(*b*) Malwa opium purchased in certain years to supplement the Bengal supply.

(2) The amount of excise opium supplied in each year to Local Governments or Native States, with a detail of the Provinces or States concerned; and

(3) The amount of manufactured excise opium remaining in stock at each of the factories, and in the Calcutta warehouse, at the close of each year.

5. The corresponding figures required from other Local Governments under the head of Bengal opium will show the amount of excise opium received from Bengal in each year for supply of the Province and its connected Native States, the latter being given separately in such detail as may be practicable. The balance remaining on stock in the Province at the close of the year should also be given.

6. In the case of Malwa opium figures should be given by those Provinces which have at any time during the 10 years purchased Malwa opium for their own use or for Native States. It is understood that in most, if not all, Provinces using Malwa opium, the arrangements in force do not involve purchase of opium by Government, and that the returns will consequently be blank. It may, however, be the case that purchases of the kind have been made in particular years, and in that case details of the amount so purchased should be given, with an explanation showing whether the opium was obtained for use in British districts or Native States. The Government of India leave it to Local Governments to decide in what detail information can be given in the case of Native States, and in the event of the returns being blank, request that a reply may be sent to that effect, with such brief remarks as may be necessary to explain the system in force.

7. It may be assumed that the Address in the House of Commons is intended to refer to opium consumed otherwise than for medical purposes, and it is unnecessary to take account in the returns of the small quantities which are in some Provinces purchased by Government for use in dispensaries, for chemical analysis, or for other similar requirements of a special nature, which do not affect the consumption of opium as the term is generally understood.

Order.—Ordered, That copy of this Resolution be sent for report to all Local Governments and Administrations, including the Agent, Governor General, Baluchistan, and the Chief Commissioner, Port Blair.

(signed) *A. Kensington,*
Depy. Secy. to the Govt. of India.

Despatch from the Secretary of State for India to the Governor General of India in Council.

My Lord Marquis, Revenue, No. 48, dated 30 June 1892.

In reply to your Excellency's letter, No. 94, dated 4th May 1892 (Finance), I desire to say that the orders passed by your Government, dated 19th April 1892, appear to explain correctly the words of Mr. Fry's Address, asking for returns of opium consumption in India.

I have, &c.
(signed) *Cross.*

Letter from Government of India, Finance and Commerce Department (Opium), to Her Majesty's Secretary of State for India, No. 207 of 1892, dated 9th August 1892.

My Lord,

WITH reference to the correspondence ending with your Lordship's Despatch (Revenue, No. 48), dated the 30th June 1892, we have now the honour to forward two statements prepared in accordance with the Address in the House of Commons of the 11th March 1892, to show the quantity of Bengal opium manufactured by Government, and of Malwa opium purchased by Government, for the supply of British districts and Native States during the 10 years 1881–82 to 1890–91.

2. As already explained to your Lordship, the statement dealing with Malwa opium does not show the total quantity of such opium consumed by the Provinces in which it is used. It shows only the quantity of such opium purchased by Government for use in those Provinces. The Bombay Presidency and the small Province of Coorg are the only parts of India in which the system in force provides for the purchase by Government of the Malwa opium required by licensed vendors. A similar arrangement has been occasionally made in Madras for the supply in certain years of a particular tract of hill country in the Vizagapatam Agency. Elsewhere, however, and to some extent also in the Bombay Presidency, the licensed vendors make their own arrangements for importing as much Malwa opium as they require to meet the demand of the localities supplied by their shops. The amounts so imported are excluded from the returns, as Government is not directly concerned with the arrangements made, and this explanation accounts both for some of the variations in the figures shown in Statement B., and for the omission from that statement of figures for Berar, Ajmere-Merwara, and the Punjab, in all of which Provinces Malwa opium is consumed, either exclusively or to supplement the supply obtained from other sources.

3. In the two last-named Provinces, Ajmere-Merwara and the Punjab, a certain quantity of opium is grown locally under the regulations in force, and supplies a part of the demand of those Provinces; but none of it is purchased by the Government, and it is therefore excluded from the returns prepared in accordance with the Address.

4. In respect of Bengal excise opium the figures in Statement A. have been compiled mainly from a special return furnished by the Government of Bengal. The amounts shown as supplied to the different Provinces in each year do not always agree with the details previously given in the Provincial excise reports. We have not thought it necessary to trouble the Local Governments concerned for an elaborate explanation of such differences as there may be. The explanation generally is that amounts shown as despatched from the Bengal factories in one year are not always credited in Provincial reports as receipts until the following year. The total discrepancy on the whole series of years is unimportant, and it is not possible now to obtain for the back years more accurate figures than those supplied by the Government of Bengal, which is necessarily in the best position to supply correct information on all matters connected with the manufacture and distribution of excise opium.

We have, &c.

(signed) *Lansdowne.*
Roberts.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. H. T. Crosthwaite.

(A.)

STATEMENT showing the Quantity (in Seers) of BENGAL EXCISE OPIUM Manufactured at the PATNA and GHAZIPUR FACTORIES, the Quantity Supplied to LOCAL GOVERNMENTS and ADMINISTRATIONS, including the NATIVE STATES under their Political Control, and the Balance remaining in Stock in the several Provinces for each of the Ten Years from 1881–82 to 1890–91.

YEAR.	Bengal Excise Opium Manufactured, including Malwa Opium purchased by the Bengal Government to supplement the Supply available in the Behar and Benares Agencies. — Quantity of Excise Opium Manufactured at			Total Quantity of Bengal Excise Opium Manufactured.	Quantity of Excise Opium Supplied to Provinces and to Native States. — To Provinces.								To Native States. — Supplied by				Total Quantity of Bengal Excise Opium Supplied to Provinces and Native States.	Balance of Excise Opium in Stock at the Patna and Ghazipur Factories, in the Calcutta Opium Godowns and in the Provincial Treasuries.								Total Quantity of Bengal Excise Opium remaining in Stock at the Close of each Year.
	Patna Factory.	Ghazipur Factory,																	In Provincial Treasuries.							
	From Bengal Opium.	From Bengal Opium.	From Malwa Opium.		Punjab.	North Western Provinces and Oudh.	Central Provinces.	Bengal.	Assam.	Burma.	Port Blair.	Total for Provinces.	North Western Provinces and Oudh.	Central Provinces.	Bengal.	Total for Native States.		At the Patna and Ghazipur Factories.	In the Calcutta Opium Godowns.	Punjab.	North Western Provinces and Oudh.	Central Provinces.	Bengal.	Assam.	Burma.	Port Blair.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.
1881–82	2,02,615	82,184	—	2,84,799	—	49,869	39,600	66,960	68,460	37,080	—	2,61,969	460	Not known.	600	1,060	2,63,029	39,670	86,220	—	13,854	880	39,834	39,989	23,473	150	2,44,070
1882–83	1,33,311	34,985	70,278	2,38,574	—	62,020	27,920	66,180	69,720	51,720	—	2,77,560	420	4,000	600	5,020	2,82,580	55,004	26,880	—	15,496	5,720	34,066	40,291	34,188	92	2,11,737
1883–84	44,450	77,103	1,37,154	2,58,717	—	62,390	27,360	76,230	55,560	46,320	300	2,68,160	260	4,560	1,200	6,020	2,74,180	23,798	42,620	—	17,159	1,040	34,398	45,101	38,333	299	2,02,748
1884–85	1,52,532	1,33,607	1,00,623	3,86,762	—	56,640	25,760	76,480	89,280	44,220	—	2,92,380	300	4,720	600	5,620	2,98,000	36,753	1,18,420	—	12,833	5,760	35,709	73,124	49,060	41	3,22,700
1885–86	1,44,187	49,661	1,14,406	3,08,254	—	60,520	24,000	76,680	53,160	33,480	300	2,48,140	300	5,400	600	6,300	2,54,440	73,927	1,35,060	—	18,026	4,360	38,600	69,787	35,380	87	3,75,227
1886–87	21,960	1,50,212	55,504	2,27,676	8,000	56,330	14,400	75,386	54,300	50,520	300	2,59,236	120	5,080	800	6,000	2,65,236	54,847	1,16,580	Not known.	13,379	5,000	38,390	66,214	40,020	86	3,34,516
1887–88	1,26,107	92,231	22,820	2,41,158	8,000	62,560	22,920	75,761	57,960	49,080	600	2,76,881	40	4,840	600	5,480	2,82,361	73,224	57,000	7,725	16,861	3,680	36,676	24,007	40,765	364	2,60,302
1888–89	87,380	1,03,045	3,911	1,94,336	—	61,540	22,520	72,500	21,000	60,060	—	2,37,620	130	5,040	—	5,170	2,42,790	39,760	41,520	3,549	17,304	5,280	32,088	31,817	48,367	23	2,19,708
1889–90	27,600	2,36,821	—	2,64,421	3,200	67,940	23,000	81,340	56,940	57,480	480	2,90,380	440	6,000	600	7,040	2,97,420	26,941	21,320	2,985	14,071	3,320	35,681	14,104	53,735	123	1,77,780
1890–91	2,11,420	2,12,192	—	4,23,612*	4,400	78,950	33,000	82,580	46,360	62,660	480	3,08,930	310	5,480	600	6,390	3,15,320	24,933	1,32,120	3,556	29,463	3,800	41,014	23,344	58,679	231	3,17,140

* Increased manufacture in order to replenish the reserve.

(B.)

STATEMENT showing the Quantity (in Seers) of MALWA OPIUM purchased by the LOCAL GOVERNMENTS and ADMINISTRATIONS for Consumption in BRITISH PROVINCES and in NATIVE STATES supplied through them under Arrangements made with the GOVERNMENT, and the Balance remaining in Stock in the BRITISH PROVINCES for each of the Ten Years from 1881–82 to 1890–91.

YEAR.	Purchased for Consumption in British Provinces.			Total Quantity of Malwa Opium purchased for British Provinces.	Supplied to Native States under Arrangements with the Government.	Total Quantity of Malwa Opium purchased for British Provinces and Native States.	Balance in Stock in British Provinces.			Total Quantity of Malwa Opium in Stock at the close of each Year in British Provinces.	REMARKS.
	Bombay.	Madras.	Coorg.		Bombay States.		Bombay Government Depôts.	Madras.	Coorg.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1881-82	30,327	7,182	- *	37,509	18,070	55,579	19,710	3,363	Not available.	23,073	The entries in this statement refer only to so much of the total quantity of Malwa opium consumed as is directly purchased by Government for supply to British districts and Native States. The figures do not include the quantity of opium imported by licensed vendors themselves under permit on payment of pass duty.
1882-83	15,034	7,094	70	22,178	12,308	34,486	21,634	5,599	,,	27,233	
1883-84	15,294	- -	35	15,329	14,691	30,020	23,488	895	,,	24,383	
1884-85	11,995	- -	35	12,030	9,304	21,334	20,415	- -	,,	20,415	
1885-86	14,231	- -	70	14,301	11,881	26,182	18,446	- -	,,	18,446	
1886-87	16,858	- -	35	16,893	12,196	29,089	18,847	- -	,,	18,847	
1887-88	13,086	- -	35	13,121	11,114	24,235	14,633	- -	,,	14,633	
1888-89	17,389	5,155	35	22,579	13,327	35,906	14,898	970	,,	15,868	
1889-90	15,853	3,425	88	19,366	16,524	35,890	16,129	172	,,	16,301	
1890-91	9,568	16	35	9,619	12,371	21,990	13,919	- -	,,	13,919	

* No opium was purchased by Government, but a supply of 60 seers was obtained by the contractor direct from the Madras Government.

EAST INDIA (OPIUM).

RETURNS showing the Quantity (1) of Behar and Benares OPIUM manufactured, and (2) of Malwa OPIUM purchased, for Sale in *India* during each of the past Ten Years; the Quantity of Bengal and Malwa OPIUM disposed of in each such Year (1) to each of the Provincial Excise Administrations, and (2) to the Native States which are supplied with Opium by the Indian Government; and, the Quantity of Bengal and Malwa OPIUM in Stock at the close of each such Year for Consumption in *India*.

(*Mr. Lewis Fry.*)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1893.

[*Price* 1 *d.*]

Under 1 *oz.*

EAST INDIA (OPIUM).

RETURNS showing the Quantity (1) of Behar and Benares OPIUM manufactured, and (2) of Malwa OPIUM purchased, for Sale in *India* during each of the past Ten Years; the Quantity of Bengal and Malwa OPIUM disposed of in each such Year (1) to each of the Provincial Excise Administrations, and (2) to the Native States which are supplied with Opium by the Indian Government; and, the Quantity of Bengal and Malwa OPIUM in Stock at the close of each such Year for Consumption in *India*.

(*Mr. Lewis Fry.*)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1893.

[*Price* 1 *d.*]

39. *Under* 1 *oz.*

BRUSSELS CONFERENCE (REPORTS OF INDIAN DELEGATES).

RETURN to an Address of the Honourable The House of Commons, dated 17 March 1893;—*for*,

"COPIES of the REPORTS of the DELEGATES of INDIA at the BRUSSELS MONETARY CONFERENCE."

India Office,
25 March 1893.

ARTHUR. GODLEY,
Under Secretary of State for India.

(*Sir William Houldsworth.*)

Ordered, by The House of Commons, *to be Printed*,
28 *March* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW: or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

142.

COPIES of the REPORTS of the DELEGATES of INDIA at the BRUSSELS MONETARY CONFERENCE.

REPORT of the DELEGATES of INDIA at the BRUSSELS MONETARY CONFERENCE.

My Lord, London, 20 February 1893.

IN compliance with your Lordship's instruction, we have attended the meeting of the International Monetary Conference at Brussels.

The Conference commenced its sittings on the 22nd of November 1892, delegates from 22 States being present, and on the 17th of December, in accordance with the general wish of the delegates, it adjourned.

The "Procès Verbaux," a complete copy of which accompanies this report, give a full account of the proceedings of the Conference, and will obviate the necessity of any detailed reference on our part to the voluminous discussions the sittings.

1st Sitting, 22nd November.

The Conference was opened by an address from M. Beernaert, the Prime Minister of Belgium, after which M. Montefiore Levi, a Senator of the Kingdom, was elected President.

2nd Sitting, 25th November.

After some questions of procedure had been disposed of, Mr. Allison, one of the delegates for the United States of America, presented a statement proposing the discussion of plans for increasing the use of silver for currency, suggested by M. Moritz Levy and M. Soetbeer; and a proposal for the adoption of international bimetallism, which was favoured by the delegates of the United States.

M. de Rothschild, a delegate for Great Britain, also submitted for consideration a proposition having for its object the purchase yearly, under an international arrangement, of silver bullion to the value of about five millions sterling, for a limited number of years.

At this meeting the delegates of several States made declarations reserving for their respective Governments complete liberty of action in dealing with any matter that might be brought before the Conference; the delegates of Germany and Austria-Hungary stating that their instructions precluded their taking a part in the discussions or in voting, while the delegate of Russia stated that his instructions prevented his voting on any question in the Conference.

3rd Sitting, 28th November.

A committee was appointed to consider the propositions of Messrs. Moritz Levy, Soetbeer, and Rothschild, and any other proposals that might be brought forward by delegates subsequently.

4th Sitting, 2nd December.

The Committee submitted to the Conference its first report, which stated the principal arguments adduced for and against the proposals, but expressed no opinion on their merits or demerits, leaving them for discussion by the full Conference.

In the course of the discussion that then commenced, it was recognised that it could not be confined to the particular plans that had been proposed, and that arguments on the general questions at issue must necessarily be admitted.

5th Sitting, 6th December.

M. de Rothschild, considering that his proposal was not sufficiently supported, formally withdrew it.

The discussion then assumed a general character, and it was arranged that the Committee should continue the examination of other proposals that had been laid before the Conference.

6th Sitting, 8th December.

The Conference agreed that the consideration of the report of the Committee should be postponed until the other proposals could be reported upon, and that a discussion on the main question of bimetallism should proceed.

7th Sitting, 10th December.

In the course of the discussions M. Tirard, delegate for France, who has since become Minister of Finance, made an important declaration respecting the attitude of France, to the effect that neither she nor the other countries representing the Latin Union could be expected to open their mints to silver so long as the other nations of Europe held aloof, but if England, Germany, and Austria, and other monometallic States would open their mints, the question would assume a very different aspect. He added that in existing circumstances France could not be expected to add to its silver coinage.

8th Sitting, 13th December.

The discussion on bimetallism was continued.

The delegate of Austria stated that Austria-Hungary, being in a period of transition as regards their monetary system, reserve was imposed on her delegates, but he was authorised to declare that Austria would be ready to examine any practical proposal that may emanate from the Conference.

The delegates of the United States on this day commenced a general explanation of the views they entertained, which was extended to the next sitting.

9th Sitting, 15th December.

The discussion of bimetallism continued, and, in a final reply, Mr. Allison expressed his intention not to press for a vote on the main proposal of the United States.

The second report of the Committee on proposals made by Messrs. Tietgen, Sir William Houldsworth, Messrs. Allard, de Foville, Forsell, Sainctellette, and Montefiore Levi, was presented.

The Committee, as in its first report, explained the nature of the several proposals, with a view to leaving them for the consideration of the delegates in the full Conference.

The tendency of the various proposals was to create,—

(1) Silver money with international character and full legal tender;

(2) International money based on fixed and constant relation between gold and silver;

(3) Certificates against deposits of silver varying with the market price.

10th Sitting, 17th December.

It having become apparent that it was the general wish of the delegates that the Conference should adjourn, and many of them desiring that before arriving at any decision they should have an opportunity of studying the arguments and facts that had been brought forward, and the measures that had been proposed, as well as of consulting their several Governments, a resolution was proposed and adopted, without opposition, to the following effect:—

"The International Monetary Conference, acknowledging the great value of the arguments presented in the reports, and in the discussions before it, while reserving its ultimate judgment on the questions submitted for its examination, expresses

expresses its gratitude to the Government of the United States for having furnished an opportunity for a fresh study of the present conditions of silver; suspends its labours, and decides, subject to the approval of the Governments, to re-assemble on the 30th May 1893. It expresses a wish that during this interval a careful study of the proceedings of the Conference may lead to the recognition of an equitable basis for an agreement which will not infringe in any way on the fundamental principles of the monetary policy of any country."

A declaration was made by the delegates of Great Britain that, pending the adjournment of the Conference, Her Majesty's Government would retain complete liberty of action, and in accordance with your Lordship's instructions a formal and decisive declaration was made by one of us, reserving for the Government of India absolute freedom of action in all that concerns its currency system during any adjournment.

Similar declarations were made by other delegates, and one of the delegates of the United States recognised that he associated himself with them in behalf of his Government, and that they would be considered to be generally applicable.

The delegate for Germany assured the Conference of the interest with which his Government regarded the work of the Conference, and expressed his conviction that it would carefully consider the propositions that had been made in the course of the deliberations.

The thanks of the Conference to the Belgian Government, and to the President, having been cordially expressed, the Conference adjourned.

We have, &c.

(signed) *Richard Strachey.*
Guilford J. Molesworth.

The Secretary of State for India.

BRUSSELS CONFERENCE (REPORTS OF INDIAN DELEGATES).

COPIES of the REPORTS of the DELEGATES of INDIA at the BRUSSELS MONETARY CONFERENCE.

(*Sir William Houldsworth.*)

Ordered, by The House of Commons, *to be Printed,*
28 *March* 1893.

[*Price* 1 *d.*]

142. *Under* 1 *oz.*

INDIA OFFICE (SUPERANNUATIONS).

RETURN to an Address of the Honourable The House of Commons, dated 14 September 1893;—*for,*

"RETURN showing (1) the Name of every Official in receipt of SUPERANNUATION from IMPERIAL or INDIAN REVENUES employed in the Office of the Secretary of State for India in Council; (2) the present Age of such Official; (3) the Age at which Superannuation was Granted; (4) the Date of such Superannuation; (5) the Amount of Superannuation charged upon the British Exchequer; (6) the Amount charged upon the Indian Revenues; (7) the Amount of Salary received from present Position; and (8) the Total Sum received from all Public Sources, in the following Form:—

1. Name of Official employed in the Office of the Secretary of State for India in Council.	2. Age at present.	3. Age when Super-annuated.	4. Date of Super-annuation.	5. Amount of Pension charged upon the British Exchequer.	6. Amount of Pension charged upon the Indian Revenues.	7. Amount of Salary received from present Position.	8. Total Sum received from all Public Sources.
				£. s. d.	£. s. d.	£. s. d.	£. s. d.

India Office,
2 November 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Walter M'Laren.*)

Ordered, by The House of Commons, *to be Printed,*
3 *November* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and 90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

RETURN showing (1) the Name of every Official in receipt of SUPERANNUATION from Council; (2) the present Age of such Official; (3) the Age at which Superannuation was upon the British Exchequer; (6) the Amount charged upon the Indian Revenues; (7) the Public Sources.

Name of Official employed in the Office of the Secretary of State for India in Council.	Age at present.	Age when Super-annuated.	Date of Super-annuation.	Amount of Pension charged upon the British Exchequer.
				£. s. d.
Members of the Council of India.				
Major General Sir Henry Creswicke Rawlinson, Bart., G.C.B., LL.D., D.C.L.	83	45	5 Mar. 1856	—
General Sir Peter Stark Lumsden, G.C.B., C.S.I.	63	56	10 Dec. 1885	—
Sir Robert Henry Davies, K.C.S.I., C.I.E.	69	53	18 June 1878	—
Sir John Strachey, G.C.S.I., C.I.E.	70	53	14 Dec. 1876	—
General Sir Donald Martin Stewart, Bart., G.C.B., G.C.S.I., C.I.E.	69	61	28 Nov. 1885	—
Major General Sir Owen Tudor Burne, K.C.S.I., C.I.E.	56	52	16 Oct. 1889	133 — —
Sir Alexander John Arbuthnot, K.C.S.I., C.I.E.	70	52	29 Oct. 1874	—
Sir James Braithwaite Peile, K.C.S.I.	60	54	12 Nov. 1887	—
Sir Alfred Comyns Lyall, K.C.B., K.C.I.E.	58	52	2 Dec. „	—
Sir Charles Arthur Turner, K.C.I.E.	60	52	1 July 1885	—
General Sir Archibald Alison, Bart., G.C.B.	67	67	21 Jan. 1893	1,079 — —
Secretaries of Departments.				
Major General Oliver Richardson Newmarch, C.S.I.	59	53	1 Nov. 1887	—
Sir Charles Edward Bernard, K.C.S.I.	55	50	8 Mar. 1888	—
Sir Steuart Colvin Bayley, K.C.S.I., C.I.E.	56	54	20 Dec. 1890	—
Special Assistant and Visitor to India Museum.				
Sir George Christopher Molesworth Birdwood, K.C.I.E., C.S.I., M.D.	60	35	1 Sept. 1868	—
Government Director of Indian Railway Companies.				
Lieutenant General Sir Edward Charles Sparshott Williams, R.E., K.C.I.E.	62	55	9 Nov. 1886	—
President of Medical Board.				
Surgeon General Sir Joseph Fayrer, K.C.S.I., M.D., F.R.S.	68	49	1 Dec. 1874	—
Member of Medical Board.				
Brigade Surgeon Lieutenant Colonel Kenneth McLeod, M.D.	53	51	16 April 1892	—
Legal Adviser and Solicitor to the Secretary of State.				
Arthur Wilson, Esq.	56	54	21 April „	—
Librarian.				
Charles Henry Tawney, Esq., C.I.E.	55	55	27 Dec. „	—
Clerk, Indo-European Telegraph Department.				
Henry John Andrews, Esq.	45	43	1 July 1891	—
Member of Committee for Valuation of Military Equipments.				
Captain Arthur Briscoe Hawes	61	25	23 Oct. 1858	—
Superintendent of the India Store Depôt.				
Lieutenant Colonel Donatus O'Brien, R.E.	49	45	17 Dec. 1889	250 — —
Assistant Superintendent of the India Store Depôt.				
Major David Charles Courtney, R.E.	48	40	15 June 1885	100 — —
Examiner of Medical Stores, India Store Depôt.				
Surgeon Major Francis Nottidge Macnamara	62	44	14 Feb. 1876	—
Examiner of Surgical Instruments, India Store Depôt.				
Surgeon Major Nottidge Charles Macnamara	61	43	15 April „	—
Supervisors, Second Grade, India Store Depôt.				
Sub-Conductor William Edmondson Phelps	41	31	17 June 1884	—
Sub-Conductor William Wickham	37	33	28 Feb. 1890	8 14 —
Assistant Examiners of Stores, India Store Depôt.				
Mr. Stephen Christoper Wright	45	39	20 July 1887	45 12 6
Mr. Thomas Kerr	47	43	1 Nov. 1889	27 7 6

Note.—For the purpose of this Return the words "Superannuation" and "Pension" have been held to include Annuities Officers have paid; also Military Pay and Colonel's Allowance drawn by Officers who have not retired. In respect of the latter, Superannuation.

IMPERIAL or INDIAN REVENUES employed in the Office of the Secretary of State for India in Granted; (4) the Date of such Superannuation; (5) the Amount of Superannuation charged Amount of Salary received from present Position; and (8) the Total Sum received from all

Amount of Pension charged upon the Indian Revenues.	Amount of Salary received from present Position.	Total Sum received from all Public Sources.	
£. s. d.	£. s. d.	£. s. d.	
365 – –	1,200 – –	1,565 – –	
(1) 1,124 17 5	1,200 – –	2,324 17 5	(1) Indian Military Pay at 25*s.* a day, and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year.
(2) 1,000 – –	1,200 – –	2,200 – –	(2) Annuity from the Bengal Civil Service Annuity Fund.
(3) 1,000 – –	1,200 – –	2,200 – –	(3) Annuity from the Bengal Civil Service Annuity Fund.
(4) 1,124 17 5	1,200 – –	2,324 17 5	(4) Indian Military Pay at 25*s.* a day, and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year.
(5) 367 – –	1,200 – –	1,700 – –	(5) £.500 a year, the half-pay of a Major General.
(6) 1,000 – –	1,200 – –	2,200 – –	(6) Annuity from the Madras Civil Service Annuity Fund.
(7) 1,000 – –	1,200 – –	2,200 – –	(7) Annuity from the Bombay Civil Service Annuity Fund.
(8) 1,000 – –	1,200 – –	2,200 – –	(8) Annuity from the Bengal Civil Service Annuity Fund.
1,500 – –	1,200 – –	2,700 – –	
121 – –	1,200 – –	2,400 – –	
783 5 –	1,200 – –	1,983 5 –	
(9) 1,000 – –	1,200 – –	2,200 – –	(9) Annuity from the Bengal Civil Service Annuity Fund.
(10) 1,000 – –	1,200 – –	2,200 – –	(10) Annuity from the Bengal Civil Service Annuity Fund.
270 – –	800 – –	1,070 – –	
(11) 1,124 17 5	1,000 – –	2,124 17 5	(11) Indian Military Pay at 25*s.* a day, and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year.
365 – –	600 – –	1,265 – –	(12) Annuity from the Bengal Medical Retiring Fund.
(12) 300 – –			
500 – –	300 – –	800 – –	
1,200 – –	1,200 – –	2,400 – –	
437 10 –	600 – –	1,037 10 –	
148 7 8	100 – –	248 7 8	
127 15 –	700 – –	827 15 –	
—	800 – –	1,050 – –	
—	700 – –	800 – –	
292 – –	300 – –	892 – –	(13) Annuity from the Bengal Medical Retiring Fund.
(13) 300 – –			
292 – –	50 – –	642 – –	(14) Annuity from the Bengal Medical Retiring Fund.
(14) 300 – –			
55 – –	290 – –	345 – –	
49 6 –	260 – –	318 – –	
—	155 – –	200 12 6	
—	155 – –	182 7 6	

the Civil Service Annuity Funds of the three Presidencies and from the Bengal Medical Retiring Fund, for which the ...t which they were either promoted to Colonel's Allowance, or to their present rank, is recorded as the date of their

E. R. Cave-Browne,
Accountant General.

INDIA OFFICE (SUPERANNUATIONS).

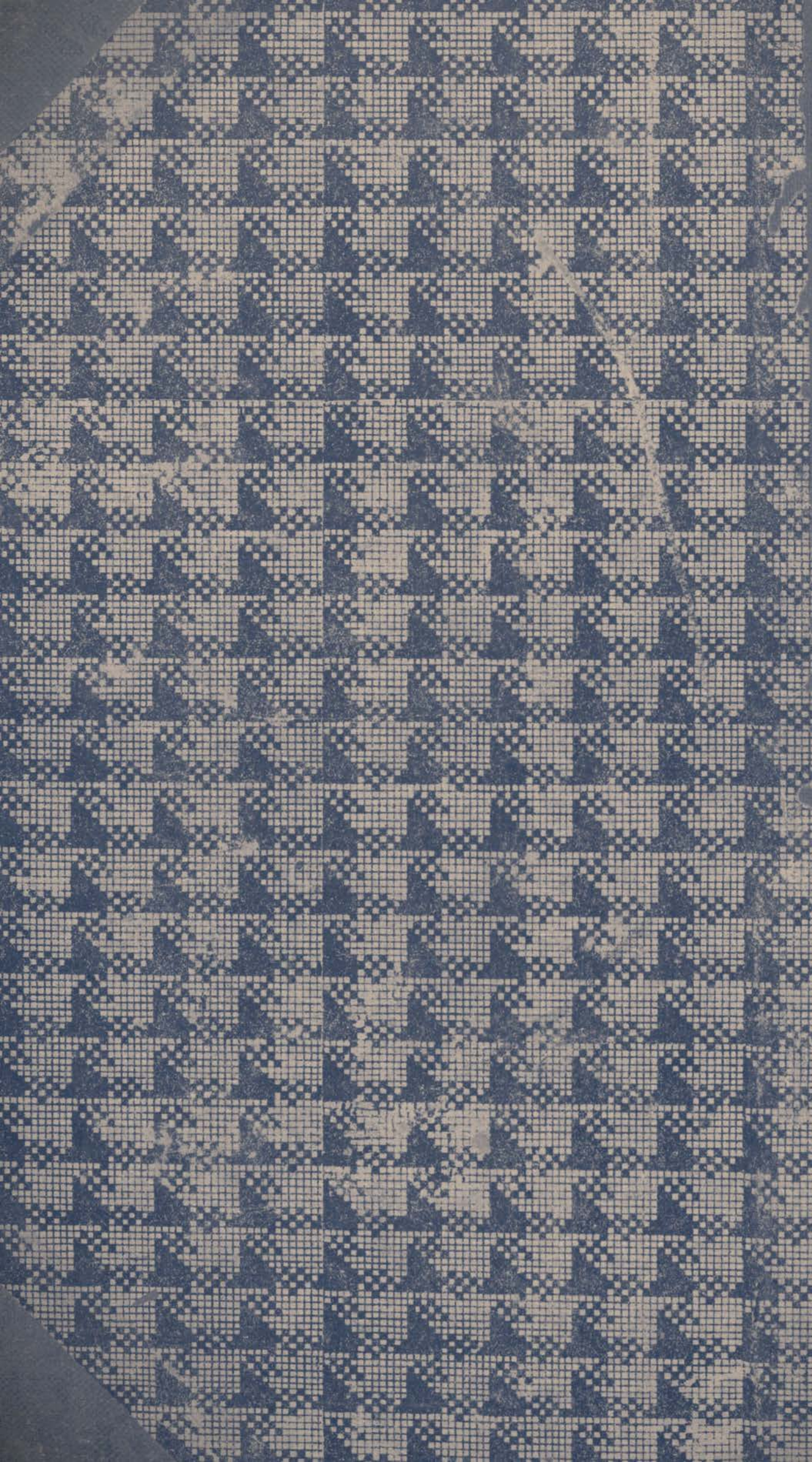
RETURN showing the Name of every Official in receipt of SUPERANNUATION from IMPERIAL or INDIAN REVENUES employed in the Office of the Secretary of State for India in Council; the present Age of such Official; the Age at which Superannuation was Granted; the Date of such Superannuation; the Amount of Superannuation charged upon the British Exchequer; the Amount charged upon the Indian Revenues: the Amount of Salary received from present Position; and the Total Sum received from all Public Sources.

(Mr. Walter M'Laren.)

Ordered, by The House of Commons, *to be Printed,*
3 *November* 1893.

[*Price* ½ *d.*]

434. *Under* 1 *oz.*

00108929

Digitized with financial assistance from
Government of Maharashtra
on 13 March, 2020